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STATE OF WYOMING

1985

ANNUAL REPORT
# of the

STATE AUDITOR

JAMES B. GRIFFITH
STATE AUDITOR

DAVID G. FERRARI
DEPUTY STATE AUDITOR

July 1, 1984 through June 30, 1985

THE STATE OF WYOMING

Wyoming State Auditor

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002

JAMES B. GRIFFITH
STATE AUDITOR

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DAVID G. FERRARI
DEPUTY STATE AUDITOR

November 1, 1985

The Honorable Ed Herschler
Governor of Wyoming
State Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Herschler:

In compliance with the provisions of Wyoming Statutes 9-2-103 and 9-2-313, I am pleased to submit the Annual Report of the State Auditor, covering the state's fiscal operations, for the year ended June 30, 1985. It is my hope that the information in this report will be of assistance to you in your planning of Wyoming's financial future.

During fiscal year 1985, total revenue to the General Fund was $396.5 million, while expenditures were slightly over $442 million. With a closing cash balance of $138.9 million for fiscal year 1985, the state's General Fund ended the year at its lowest level since 1981.

I welcome any questions you might have on the contents of this report, and offer the services of my staff to you and to the Legislature in their review of state fiscal programs.

Respectfully submitted,

James B. Griffith

James B. Griffith
State Auditor

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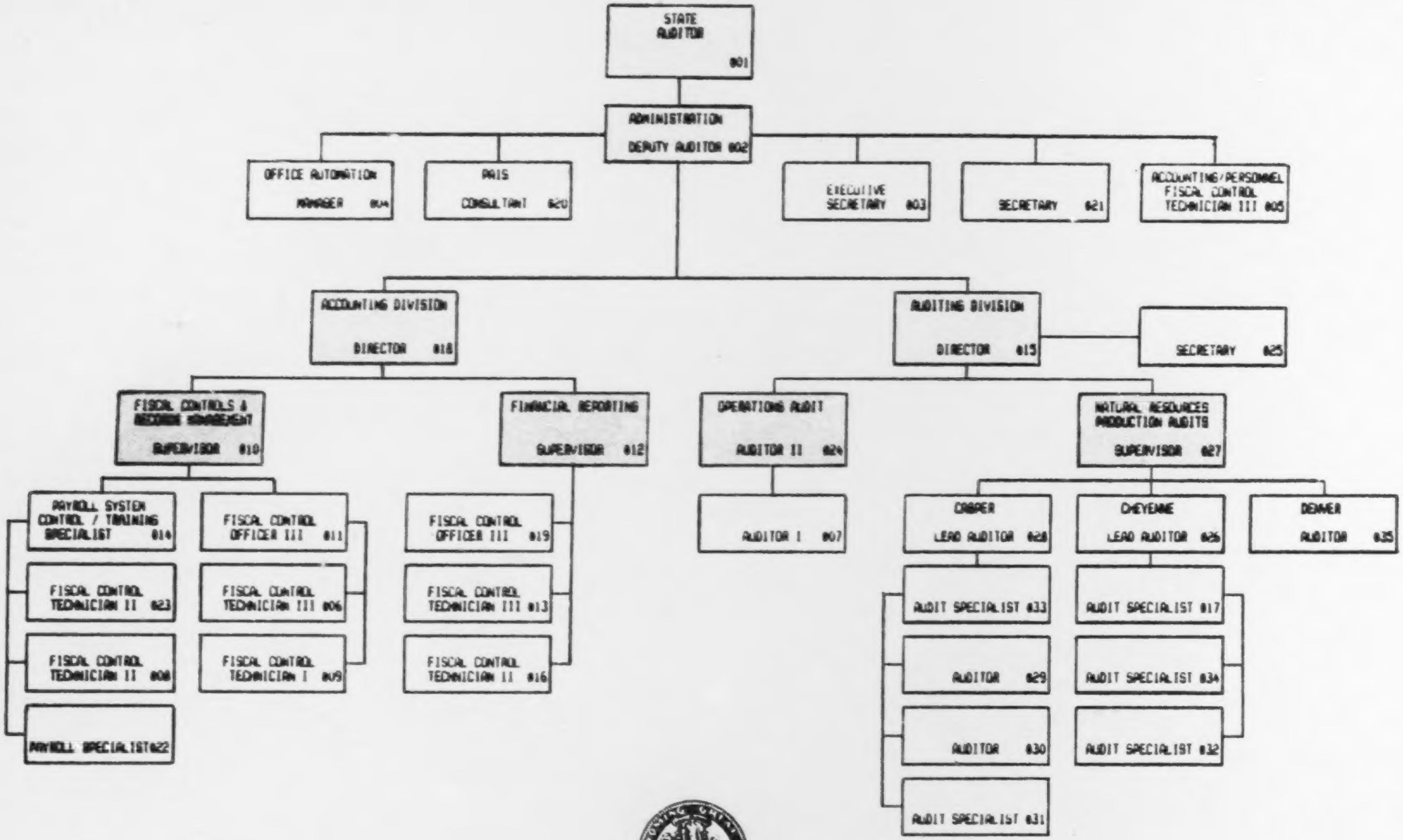
STATE AUDITOR #01
ADMINISTRATION
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WYOMING STATE AUDITOR ORGANIZATIONAL CHART

INTRODUCTION

The State Auditor's Office is the general accounting and financial reporting agency of Wyoming government. In conjunction with this primary function, the State Auditor examines all claims against the state, makes the proper accounting entries for the expenditure of funds or the receipt of revenue, and, in general, performs the accounting functions for state government.

The agency is organized into three major divisions. The Administrative Division includes overall agency management and support functions, such as agency accounting, payroll, budgeting, personnel management, claims processing, secretarial services, communications, office automation, management of the PAIS (Payee Analysis & Intercept System), and other necessary administrative functions.

The Accounting Division was created to account for and record all financial transactions of state agencies. All accounting entries are reviewed by this division to assure that transactions are performed consistent with sound accounting principles. The division is organized into two units: the Fiscal Control and Records Management Unit and the Financial Reporting Unit.

The Fiscal Control and Records Management Unit has the responsibility of reviewing and auditing all vouchers submitted by the spending agencies for warrant generation. All vouchers are examined for accuracy, proper approval, correct distribution, and conformance to state fiscal policies and laws. This review is designed to satisfy all statutory and policy requirements of the state, and is carried out in close harmony with the Governor's Office, and the Budget and Purchasing Divisions of DAFC, to assure that directives and policies of their offices are adhered to. In addition, the examination is designed to improve the flow and processing of documents through the state's data processing systems. This unit is also responsible for writing payroll warrants to all state employees, exclusive of those employed by the Highway Department and the University of Wyoming. The unit's primary goal is to see to it that all employees receive their pay when due, with complete accuracy in payroll calculations. The unit also has the important responsibility of managing and maintaining all permanent financial records of the state. This function includes the receiving of all documents submitted to the office, labeling them with an identification number, signing all warrants processed, separating reports provided by the Computer Center, distributing warrants, source documents, and reports to the agencies, and managing the state's financial records center in the office.

The Financial Reporting Unit prepares all of the monthly and annual financial reports, which involve detailed statements of all receipts and disbursements, and identification of the status of all funds of the state. The unit maintains a current uniform accounting system for all spending agencies, and renders advice and assistance to personnel concerned with the accounting procedures. The unit is also responsible for the design and development of all financial systems in state government to assure that when new systems are designed at the agency level, they will interface with and complement the Wyoming Uniform Accounting System.

The Auditing Division of the State Auditor's Office has undergone the most growth of any activity in the office, since the creation of the Natural Resources Production Auditing Program in 1981. This unit was created to audit the production of minerals on both state and federal lands. In order to improve accessibility to records maintained by the Minerals Management Services of the Federal Government, offices were opened in both Casper, Wyoming and in Lakewood, Colorado. In addition to the five auditors working in Cheyenne, five auditors are also stationed in Casper and another is stationed in Lakewood.

The Operations Audit Unit was created to conduct post audits of agencies as they are increasingly developing sub-systems to the Wyoming Uniform Accounting System. Such sub-systems are often designed to generate warrants through remote input at the agency level. In such cases, auditing of vouchers and related documentation is not practical in the State Auditor's Office. Consequently, in order to assure spending integrity and appropriate fiscal controls, a post audit at the agency level is required. The Operations Audit Unit conducts these reviews and audits at the agency level.

OBJECTIVES

For budgeting purposes, the State Auditor's Office has authorized funding for two programs: Administration and Oil and Gas Auditing. However, the functional organization is structured into three divisions. These include: Administration, Accounting and Auditing. Program objectives are grouped according to these divisions.

Accounting Division Objectives

GOALS OF FISCAL CONTROL AND RECORDS MANAGEMENT UNIT

1. To maintain accurate control of WUAS daily activity input documents and distribution of output reports to the agencies;
2. To maintain an efficient Records Management program for official documents and reports produced by the WUAS;
3. To provide an efficient pre-audit of the voucher transactions submitted by state agencies;
4. To provide an efficient pre-audit of the voucher transactions submitted by state agencies;
5. To maintain a current "Pre-Audit Policies and Procedures Manual", and distribute updates to state agencies;
6. To maintain and assure continued, timely operation of the Wyoming Payroll System;
7. To increase the use of automatic payroll deposits by state employees;
8. To continuously update the Payroll User's Manual and internal documentation;
9. To cooperate with local, state, and federal government agencies to meet any statutory requirements of performance or reporting, i.e., tax levies, garnishments, FICA, withholding, Savings Bonds, etc.;
10. To plan, monitor, and test modifications and enhancements to the payroll system resulting from changes in governmental requirements, increased system efficiency, and expanded payroll functions;
11. To expand the use of microfiche to agency copies of payroll reports where feasible.

GOALS OF FINANCIAL REPORTING UNIT

1. To provide the state agencies with guidance and direction in the routine conduct of fiscal and accounting matters;
2. To maintain and assure continued, accurate operation of the Wyoming Uniform Accounting System;
3. To monitor agency General Fund appropriations to assure Appropriation Act conformance;
4. To prepare General Fund revenue estimates and monitor collections;
5. To prepare monthly, quarterly, and yearly financial reports required by the state or federal governments, which accurately reflect the financial condition of the state.

Audit Division Objectives

GOALS OF POST-AUDIT SECTION

1. To maintain and improve audit programs and job descriptions for all audit activities;
2. To provide training for new and current personnel in the areas of natural gas accounting, lease site inspections, and interface/EDP auditing;
3. To conduct audits of entities producing valuable deposits from either state or federal lands, as prescribed, by Chapter 134, 1981 Session Laws;
4. To conduct reviews of systems generating automated input (interfaces) to the state's accounting system;
5. To implement a lease site inspection program for state leases and for federal leases jointly with the federal government;
6. To provide assistance to the Department of Public Lands in development of royalty accounting systems and building data bases.

ACCOMPLISHMENTS

Accounting Division Accomplishments

WARRANTS WRITTEN

Warrant activity was up slightly over fiscal year 1984 activity, as reflected in the following data:

	Fiscal Year 1985		Fiscal Year 1984	
Activity	Warrants	Amount	Warrants	Amount
Retirement Payroll	49,436	$ 10,810,662	48,924	$ 8,978,164
Highway Payroll	21,096	29,131,728	21,297	28,238,166
Bi-Weekly Payroll	3,922	1,164,812	4,331	879,335
Regular Payroll	27,195	24,920,374	27,218	24,630,128
Refunds	11,018	45,535,200	12,527	26,877,064
Accounts Payable	496,802	1,344,853,785	475,452	1,340,238,344
Replacement	664	1,355,695	622	651,927
Hand Warrants (Regular)	510	0	460	0
Hand Warrants (Payroll)	421	20,608,830	465	39,590,155
TOTAL	611,064	$1,478,381,086	591,296	$1,470,083,283

	Fiscal Year 1985		Fiscal Year 1984	
Month	Warrants	Amount	Warrants	Amount
July	69,904	$ 112,598,889	60,426	$ 96,348,187
August	46,506	146,265,621	46,073	170,969,266
September	38,701	119,969,873	41,291	141,537,696
October	45,598	145,748,083	39,241	114,262,777
November	46,804	124,534,330	36,041	112,529,281
December	47,429	136,821,835	52,750	177,354,126
January	49,073	121,051,478	48,105	98,780,279
February	56,757	95,640,669	56,707	95,096,482
March	48,059	115,903,212	46,680	113,701,908
April	47,494	133,737,005	45,799	128,161,266
May	65,821	112,716,912	77,313	105,938,210
June	48,918	113,393,179	40,870	115,403,805
TOTAL	611,064	$1,478,381,086	591,296	$1,470,083,283

VOUCHER ACTIVITY

The number of vouchers audited by the Accounting Division during the twelve-month period totaled 230,026. This is an increase of 9,165 vouchers over the previous year, or roughly 4 percent. The following recaps voucher activity over the past three years:

	FY 83	FY 84	FY 85
Vouchers Audited	214,465	220,861	230,026
Vouchers Rejected	2,606	2,507	2,273
Vouchers Approved	211,859	218,354	227,753

PAYROLL ACTIVITY

	FY 83	FY 84	FY 85
AUD-133 Time Cards	52,469	51,306	54,233
Miscellaneous Actions	18,187	20,283	18,417
AUD-125 Personnel Actions	9,296	6,664	7,370
AUD-131 Master File Updates	4,536	7,442	4,333
Bank Deposits	1,346	1,346	1,667
Adjustments	535	749	562
WPEA Deductions	546	379	640
Deferred Compensation Actions	932	570	2,113
Savings Bonds	122	126	282
Garnishments	216	189	149
Tax Levies	5	11	9
Payroll Warrants	34,359	31,537	29,600
Automatic Deposits	84,944	86,764	81,648
Hand Warrants	351	467	431

ACCOUNTING DOCUMENTS PROCESSED

Accounting documents submitted to the State Auditor's Office for processing through the WUAS during the fiscal year decreased by 6 percent. A comparison of FY 1985 and FY 1984 activity follows:

	FY1985	FY1984	Percent Change
Receipts (TT 35's & 41's)	10,024	10,134	(1)%
Transfers (TT 58's-TT 67's)	55,355	57,617	(4)%
Appropriation Activity:			
TT04 - Budget Documents	1,096	1,648	(33)%
TT50 & 53 - Budget Revisions	909	1,098	(17)%
TT30 & 31 - Rev. Est. Revisions	279	340	(18)%
Accts Rec (TT48 & 49)	173	174	(*)
Refund Doc (TT 71's)	11,020	12,530	(12)%
Replacement Doc (TT 72's)	675	640	5%

ACCOUNTING DOCUMENTS PROCESSED CONT'D.

	FY1985	FY1984	Percent Change
Undistributed Cash (TT 42)	1,482	2,182	(32)%
Cancelled Warrants (TT52)	3,031	3,215	(6)%
Journal Entries (TT 01's)	542	563	(4)%
Expenditure Corrections (TT51's)	1,850	2,475	(25)%
Returned Checks (TT47's)	2,394	2,309	4%
Receipt Corrections (TT 36's)	1,423	1,435	(*)
TOTAL	90,191	95,360	(6)%

*Less than 1%

APPROPRIATION CONTROL

One of the most important functions the State Auditor can perform is to assure that government spending is contained within the limitations established through the legislative process. Appropriations controls, both automated and manual, have been established by the State Auditor to assure that such action is in compliance with the Appropriation Act.

During the legislative deliberations, each agency is provided with a level of funding which enables it to carry out specific programs, activities, and functions. Without outside supervision and external controls, it is entirely possible that some agencies would ignore this spending ceiling, and pursue spending patterns that would lead them to deficit appropriations.

GENERAL FUND MONTHLY REPORT

The State Auditor's Office prepares and distributes a report of the General Fund's revenue and expenditures at the end of each month. This report shows the General Fund cash balance and fund balance, expenditures for each agency, compared to appropriations, and actual revenue collected, compared to earlier estimates. It is designed to keep responsible agencies and officials informed about the financial position of the state on a monthly basis.

Audit Division Accomplishments

INTERFACE REVIEWS

Traditionally, paper documents served as the source media for all transactions entering the state's accounting system (WUAS). These physical records of transactions could be checked for proper documentation and authorization prior to entry into the WUAS.

As agencies developed systems which generated automated input for the WUAS, computer files became the source media for some WUAS transactions. These automated transactions have no paper forms to check for documentation and authorization. Interface reviews are conducted at state agencies to provide reasonable assurance the interface transactions are properly documented and authorized by the agency, even though the State Auditor's Office does not have the documents in-hand.

During the last fiscal year, we completed reviews of the Supplemental Security Income/State Data Exchange, and the Low Income Energy Assistance Program systems. Reviews continued of the Aid to Families with Dependent Children, Licensed Shelter Care, and Foster Care systems.

NEW SYSTEM REVIEWS AND SPECIAL PROJECTS

The State Auditor's Office participates with Data Services in the review of new financial systems through the System Review Committee. The Committee reviews the operational and design aspects of proposed computer systems prior to implementation, to ensure the feasibility and compatibility of the proposed systems with current operations. Additionally, the State Auditor's Office evaluates the adequacy of the system's internal accounting controls, and makes certain full audit trails exist in the proposed system.

Last year, the Division began the review process for the new EPICS system at Health and Social Services and the PAIS system for the State Auditor's Office. These are two large, on-line systems which present new problems in internal controls. In addition, Division personnel contributed to the development of a new manual outlining internal control standards for state agencies.

Several special purpose audit projects were also completed by Division personnel. An audit was conducted for the U.S. Department of the Interior on the Payments in Lieu of Taxes (PILT) program in Wyoming. A review of the Undercover Investigation Account of the Wyoming Game and Fish Department was completed, as well as a review of spending irregularities at the Department of Public Assistance and Social Services in Uinta County.

WINDFALL PROFIT TAX AUDIT

During fiscal year 1984, the State Auditor's Office began an audit of Wyoming's semiannual distribution of mineral royalties from the U.S. Department of the Interior, Bureau of Land Management. The project involved staff from various western states and the Department of the Interior, Inspector General's Office.

While most of the audit work was completed in fiscal year 1984, the audit was not finalized until last fiscal year. The audit identified over $26 million in excess Windfall Profit Taxes withheld from the participating states. The largest share of this amount, $ 17,459,090.00, was withheld from Wyoming's distribution. The $ 17,459,090.00 was paid to Wyoming by the Department of the Interior in two separate payments.

MINERAL ROYALTY AUDITING

During the past several years, the State Auditor's Office has conducted an auditing program to ensure prompt and proper collection of Wyoming's mineral royalties.

The State Auditor's Office maintains audit programs for both state and federal lands. The state lands program covers leases on state property issued through the Department of Public Lands. The federal lands program is conducted through the Minerals Management Service of the U.S. Department of the Interior. Wyoming receives fifty percent (after Windfall Profit Tax) of all royalties collected on federal lands in Wyoming. Concentration has been on oil and gas production, however, reviews or audits have been conducted on coal, trona, uranium, and sand and gravel as well.

The following table outlines the results of the audit program for the last fiscal year and to-date.

	No. of Leases Audited		Collections	
Type of Property	FY 85	To Date	FY 85	To Date
Oil and Gas:				
Federal Lands	36	496	$ 1,137,206.04	$ 23,066,878.78
State Lands	14	111	602,989.84	5,418,957.82
Coal:				
Federal Lands	0	1	.00	.00
State Lands	0	8	89,890.34	1,967,591.18
Other Minerals:				
State Lands	1	4	419,987.82	420,203.43
Windfall Profits Tax:				
Federal Lands			17,459,090.00	17,459,090.00
State Lands			418,141.23	418,141.23
	51	620	$20,127,305.27	$48,750,862.44
Total Deposited to State Treasury			$19,618,913.70	$36,079,140.80

During last fiscal year, Division personnel spent a large amount of time working with the Wyoming Attorney General's Office. Support was needed for the various lawsuits currently in progress.

The Minerals Management Service has, over the last several years, attempted to redefine its own rules for the valuation of crude oil, natural gas, associated products, and coal. Because Wyoming relies so heavily on federal royalty revenues, Division personnel have worked closely with federal personnel on these revisions. As yet, these rules have not been finalized by the federal government.

One uranium audit was completed during the year, resulting in recoveries of $ 419,987.82. In addition to collecting delinquent royalties, this audit established a standard method of valuation on uranium production on Wyoming properties.

FEDERAL AUDIT DELEGATION

In January 1984, the State Auditor's Office formally requested a delegation of audit authority from the Department of the Interior to independently audit royalties due on federal properties. Approximately one year later, the Department of the Interior granted the requested authority to the State Auditor's Office.

The contract with the Department of the Interior calls for 100% reimbursement of all direct costs incurred by the State Auditor's Office during audits of federal properties in Wyoming. The original contract is for three years, with annual funding to be established at the start of each federal fiscal year. For the period January 1985 through June 1985, the State Auditor's Office has received reimbursement of $ 140,090.00. This represents approximately 75% of the mineral audit group's expenses for the period.

As part of the delegation, Wyoming was able to place a full-time auditor in the Minerals Management Services's accounting center in Lakewood, Colorado. This individual represents the State Auditor's Office on a daily basis, and acts as our liaison to handle audit related problems, gather data, and insure the proper amount of collected royalties is disbursed to Wyoming in a timely manner.

Wyoming pioneered the concept of audit authority delegation, and was the first state to receive a delegation from the Department of the Interior.

General Fund

WHERE WYOMING RAISES MONEY. . .

INCOME	1984 ACTUAL	1985 ACTUAL	1986 BUDGET
Taxes	$251.2	$265.6	$262.0
Licenses, Permits & Regulatory	3.8	4.5	4.6
Fines, Forfeitures & Penalties	1.2	1.3	1.2
Use of Property & Money	32.7	35.3	31.6
Charges for Sales & Services	9.0	8.5	10.5
Interest from P.W.M.T.F.(1)	56.5	67.5	64.1
Federal Aids & Grants	.3	2.0	.4
All Other Revenue	8.4	11.8	7.2
Total Income	**$363.1**	**$396.5**	**$381.6**

(1)Interest from Permanent Wyoming Mineral Trust Fund

AND THE WAY IT IS SPENT. . .

OUTGO	1984 ACTUAL	1985 ACTUAL	1986 BUDGET
General Government	$ 83.6	$125.9(2)	$ 71.2
Higher Education	110.4	108.0	124.8
Elem. & Secondary Education	4.9	3.4	4.0
Libraries & Museums	3.2	3.1	4.1
Hospitals, Health & Soc. Services	85.5	94.7	107.2
Manpower Services	2.4	4.9	2.8
Correction & Law Enforcement	21.3	18.6	20.4
Safety & Regulation	9.9	9.9	11.6
Resources & Recreation	20.8	60.6(3)	102.1
Transportation	4.6	3.5	5.8
Prof. & Commercial Licensing	.1	.1	.1
Judicial	6.3	7.0	8.6
Legislative	2.0	2.7	2.6
Total Outgo	**$355.0**	**$442.4**	**$465.3**
SURPLUS (Deficit)	**$ 8.1**	**$(45.9)**	**$(83.7)**

(2)Includes $67.7 million transferred to Budget Reserve Account
(3)Includes $41.2 million for Water Projects

THE GENERAL FUND

Fiscal year 1985 ended with a General Fund cash balance of $ 138,930,545. This figure is down by nearly $ 48,000,000, when compared to the end of the year balance for fiscal year 1984 which is $ 186,801,492. This drop was brought about by the fact that at year end, a total of $ 67.7 million was transferred from the General Fund to the Budget Reserve Account. In retrospect, revenue was up by 9.2%, or $ 33.4 million, and expenditures were also on the increase. Including the $ 67.7 million transfer, expenditures increased to over $ 442 million; up $ 87.4 million, or 24.6%.

GENERAL FUND REVENUE

In order to assure consistent categorization of the several revenue sources, the state classifies all revenue into eight general groupings. Each of these general categories is made up of several specific revenue sources, as described in the material that follows.

10000 TAXES

The major source of revenue to state government is taxes. The following taxes are collected, and, at least a portion of them are deposited to the General Fund: Sales, Use and Excise Tax; Severance Tax; Inheritance Tax; Franchise Tax; Motor Carrier Tax; and, Other Taxes.

Sales and Use Tax

Following two consecutive years of declining collections, revenue from this source finally rebounded, with FY1985 revenue showing a slight increase over FY1984's.

Fiscal Year	General Fund Revenue	% Change
1978	$ 88,118,605	+27%
1979	105,285,938	+19
1980	113,597,213	+ 8
1981	141,151,670	+24
1982	164,736,401	+17
1983	135,300,557	-18
1984	126,413,808	-7
1985	128,748,585	+2

Mineral Serverance Tax

This tax is levied upon the privilege of extracting any gold, silver, or other precious metals, soda saline, coal, trona, uranium, bentonite, petroleum, or other crude material, oil and gas, or other valuable deposits.

Until fiscal year 1975, revenue from this source had amounted to between four and five million dollars per year. It jumped to slightly over nine million dollars in fiscal year 1975, and then more than doubled in fiscal year 1976, approximating twenty million dollars. Fiscal years 1977 and 1978 experienced fair growth, with rates of increase of 15 percent and 16 percent respectively. This growth rate increased sharply in fiscal year 1979, slowed in fiscal year 1980, increased sharply again in fiscal year 1981, then shot up markedly in fiscal year 1982 to a 135 percent increase. The decline of 1 percent in fiscal year 1984 was the second such decline in modern history. Revenue last year rebounded, however, to an all-time high.

Fiscal Year	General Fund Revenue	% Change
1978	$ 26,636,621	+ 16%
1979	33,293,903	+ 25
1980	37,937,588	+ 14
1981	48,011,374	+ 27
1982	112,751,959	+135
1983	110,356,100	- 2
1984	109,790,499	- 1
1985	114,073,554	+ 4

Inheritance Tax

Inheritance tax is one of Wyoming's oldest taxes, having been in effect since 1903. It is an excise tax imposed by the state upon the right to transfer property within its jurisdiction from the dead to the living. The amount of tax is based on the relationship of each legatee to the decedent, and the value of the property he receives.

Revenue to the General Fund from inheritance taxes has generally averaged between $ 2 and $ 3 million per year. Prior to last year, there were only two years in history when revenue from this source exceeded $ 3 million. That was in FY1977 when $ 3.6 million was collected, and then again in FY1983, with collections of $ 3.2 million. Last year's collection of nearly $ 9.4 million was easily three times more than the average.

Fiscal Year	General Fund Revenue	% Change
1978	$ 2,056,068	-43%
1979	2,004,906	- 2
1980	2,858,108	+43
1981	2,851,582	- 0
1982	2,272,084	+20
1983	3,157,812	+39
1984	2,676,537	-15
1985	9,373,495	+250

Franchise Tax

This is a tax or levy imposed upon corporations and insurance companies for the right, or privilege, of doing business in the State of Wyoming. The revenue is collected by two agencies of government. The largest portion of the collections is accomplished by the Wyoming Insurance Department, representing in excess of 90 percent of all franchise taxes collected. In addition to insurance fees, this tax category also includes taxes on both domestic and foreign corporations registering with the Secretary of State's Office.

Fiscal Year	General Fund Revenue	% Change
1978	$ 5,511,878	+23%
1979	6,520,733	+18
1980	7,534,778	+16
1981	8,481,468	+13
1982	5,769,551	-32
1983	8,689,896	+51
1984	8,549,056	- 2
1985	9,050,457	+ 6

Motor Carrier Tax

This tax is a levy, or assessment, against common, contract, or private motor carriers for the use of highways, and to defray the expenses for enforcement of acts regulating such use.

Prior to fiscal year 1982, revenue from this source was less than $ 3 million annually; however, in fiscal year 1982, revenue topped the $ 3 million mark at $ 3,345,790. It has increased steadily over the years, with the exception of fiscal year 1984, and last year, it exceeded $ 4 million.

Fiscal Year	General Fund Revenue	% Change
1978	$ 1,854,481	+34%
1979	1,894,142	+ 2
1980	2,442,706	+29
1981	2,758,139	+13
1982	3,345,790	+21
1983	3,969,225	+19
1984	3,775,927	- 5
1985	4,348,842	+15

20000 LICENSES, PERMITS AND REGULATORY FEES

The second revenue classification is licenses, permits and regulatory fees. This is revenue from businesses and occupations which, by statute, must be licensed or granted operational permits in order to do business in the State of Wyoming. Included in this revenue classification are business licenses, professional and vocational licenses, and motor vehicle licenses or permits. This revenue source is a rather small contributor to the General Fund, totaling only $ 4,485,083 in the past year.

30000 FINES, FORFEITURES AND PENALTIES

A third revenue classification is fines, forfeitures and penalties. This revenue is generated as a result of forfeiture of money or property for noncompliance with, or violation of statute or authority delegated by Wyoming Statutes. This revenue is one of the smallest contributors to the General Fund, representing only $ 1,280,858 during fiscal year 1985.

40000 USE OF PROPERTY AND MONEY

Another revenue category is use of property and money. This is revenue received by the use of state-owned property, or state-invested funds. Included in this category is income from land, from buildings, from equipment, and from investments. During fiscal year 1985, the General Fund received in excess of $ 35.2 million.

50000 CHARGES FOR SALES AND SERVICES

Revenue deposited to the General Fund for charges for sales and service represents income from the sale of merchandise, commodities and salvages, compensation for administrative services and regulatory processing, and revenue rendered by state agencies. Revenue from this source was $ 8.5 million last year.

60000 REVENUE FROM OTHERS

Revenue from others, for the most part, is interest earned from the investment of the Permanent Wyoming Mineral Trust Fund. In addition, augmenting revenue from other funds is transferred to the General Fund and included in this category. Other income, such as bequests or donations of cash, or assets converted to cash, are also recorded here. This income source has shown strong growth during the last several years, reaching a high of $ 79.1 million in fiscal year 1985.

70000 FEDERAL AIDS AND GRANTS

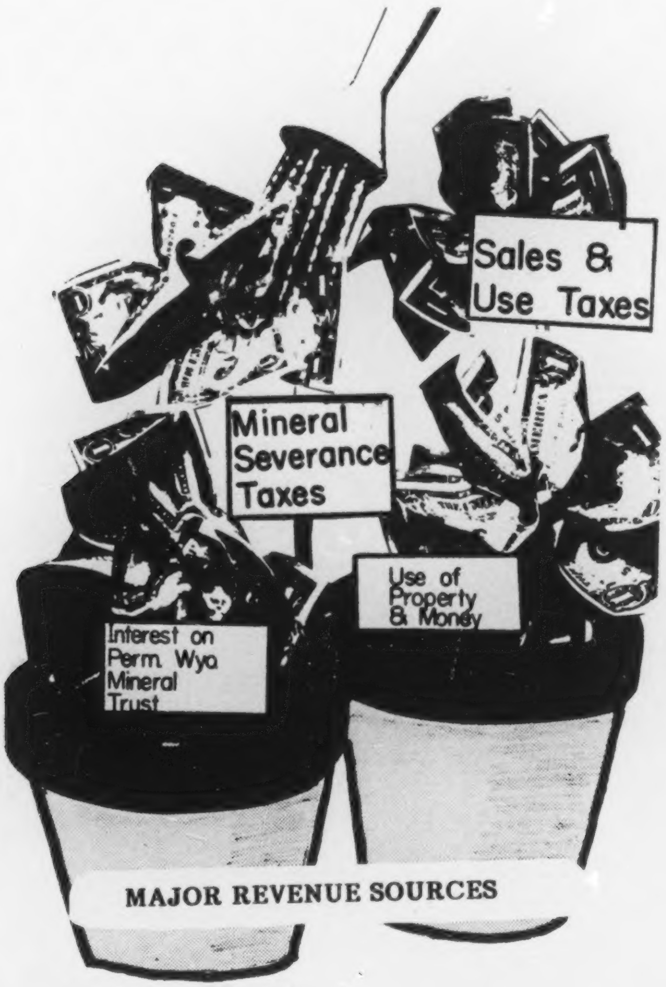
Federal aids and grants is revenue received from the Federal Government for a specific state program or purpose. During the past year, $ 2,048,523 was deposited in this category.

This revenue category includes only those federal programs that are channeled through the state's General Fund. The greatest majority of all federal revenue is deposited directly to the Federal Fund, and naturally, is not reflected in General Fund revenue accounting.

90000 NON-REVENUE RECEIPTS

The final revenue category is non-revenue receipts. This category includes all other sources of income which do not constitute revenue to the state. Included in this category are refunds, reimbursements, and recoveries, repayment of principal from state-loaned money, and state-owned revenue bonds, receipts from the sale or conversion of land, buildings or equipment, and other receipts classified as non-revenue, but not previously identified.

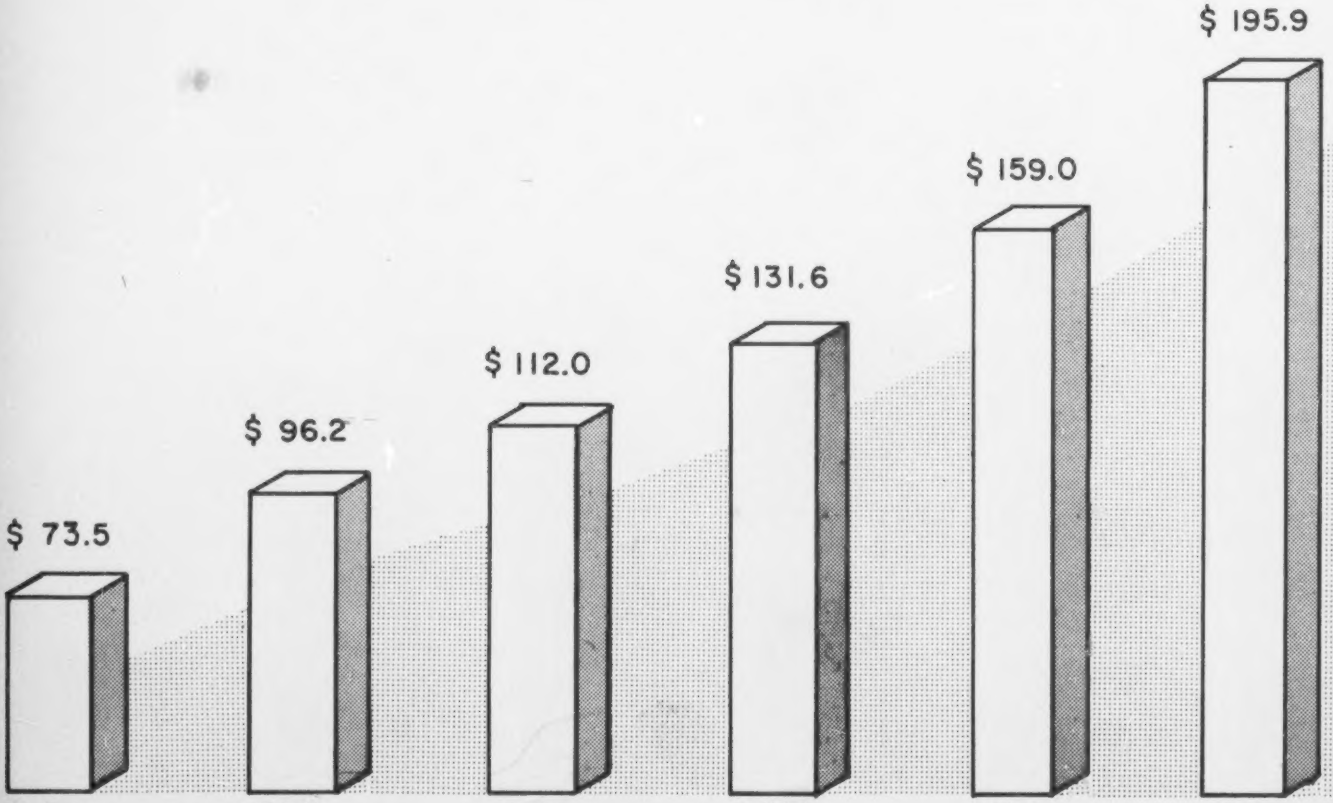
The revenue from this source has typically only amounted to slightly over $ 100,000. Fiscal year 1983, however, reflected a total of over $ 4 million, which was the result of a $ 3.9 million sale of a University of Wyoming experiment farm. During fiscal year 1984, revenue from this source returned to normal levels, totaling $ 231,896. Then, last year, it dropped to $ 183,633.

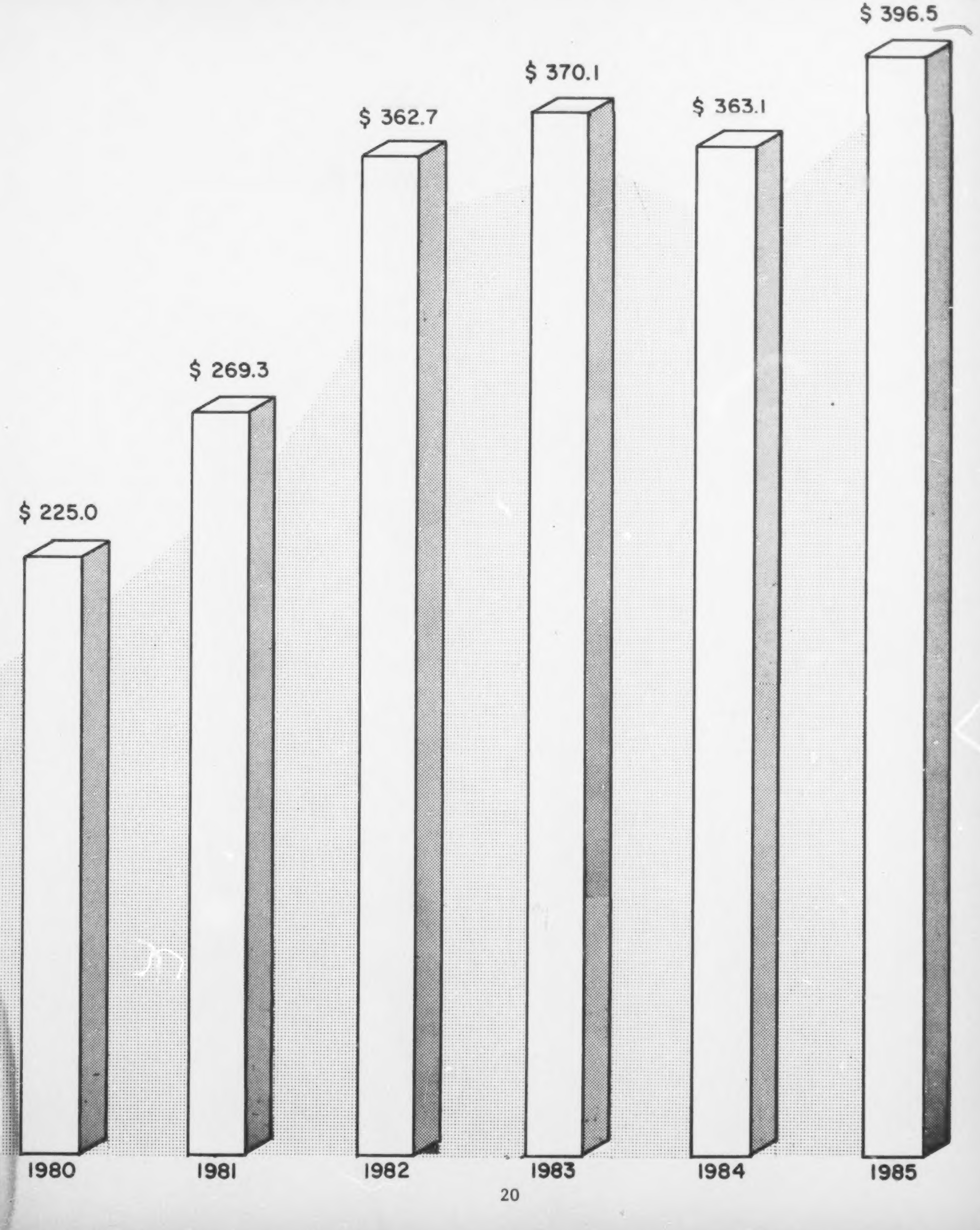

MAJOR REVENUE SOURCES
Sales & Use Taxes
Mineral Severance Taxes
Use of Property & Money
Interest on Perm. Wyo. Mineral Trust

General Fund Revenues

(In $ Millions)

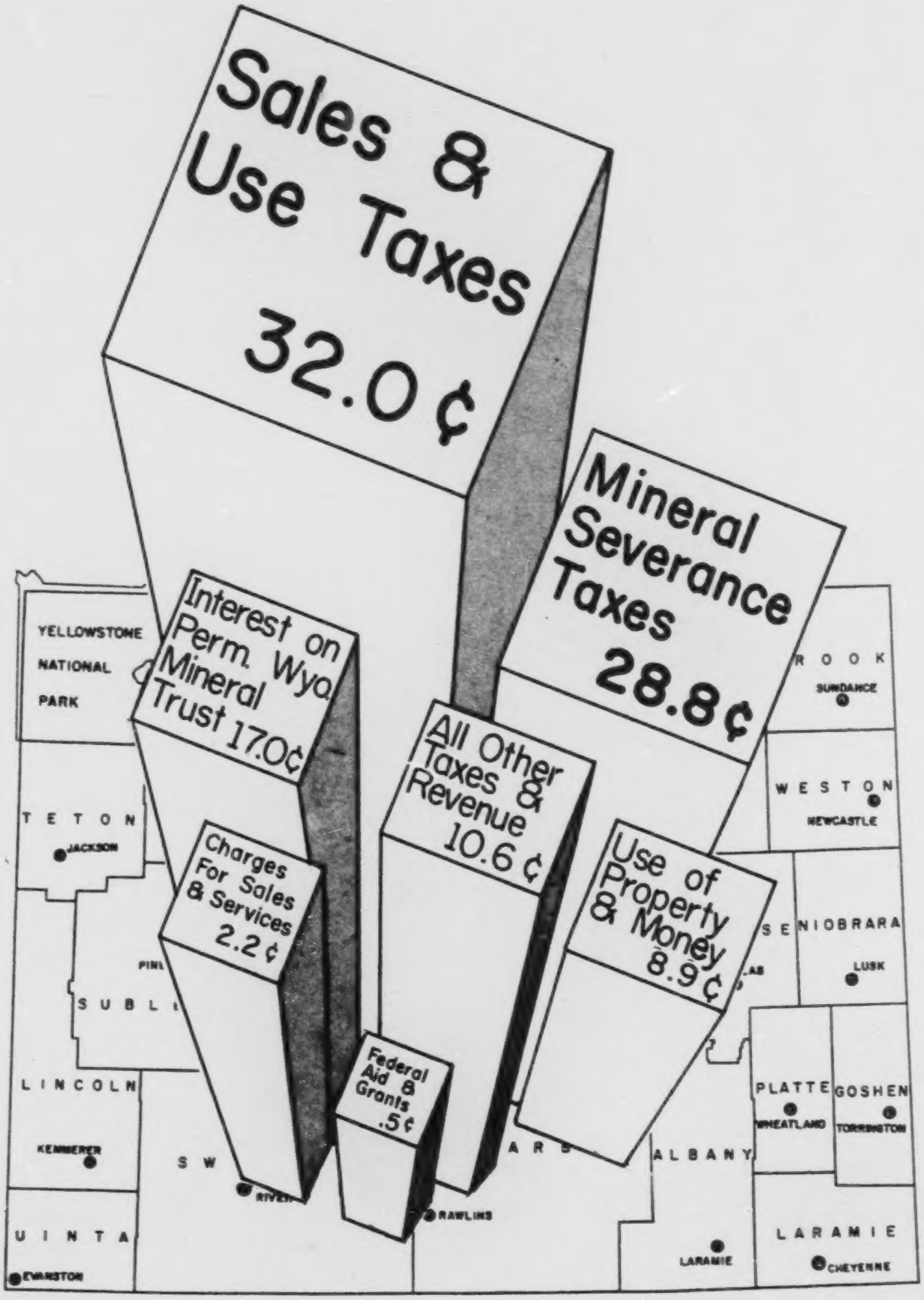
FY 1974 Through FY 1985




$ 225.0
$ 269.3
$ 362.7
$ 370.1
$ 363.1
$ 396.5
1980
1981
1982
1983
1984
1985

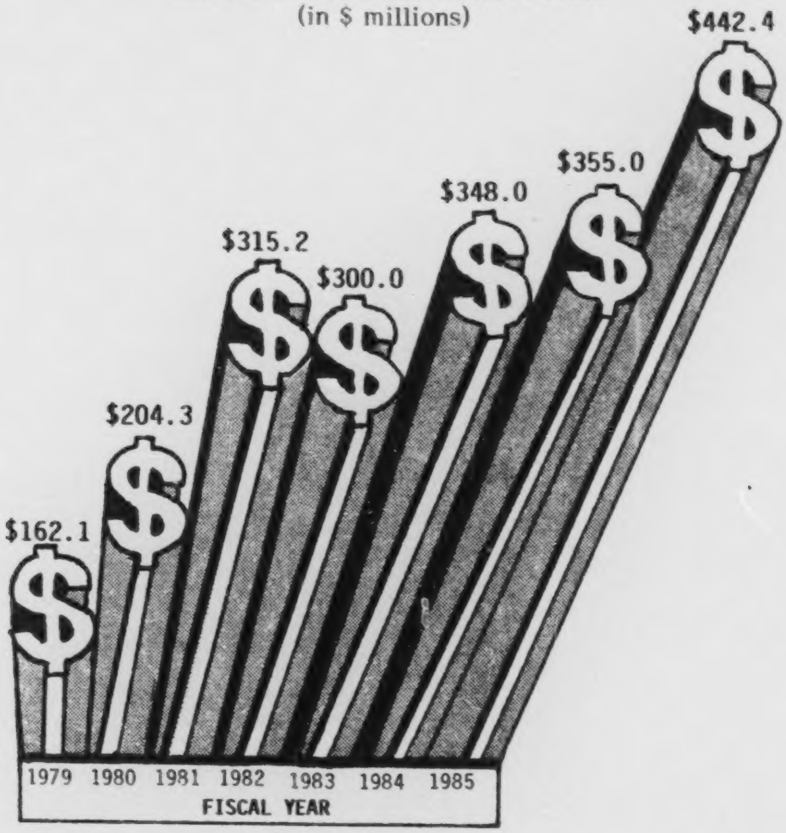
General Fund

Where the Fiscal Year 1985 Dollar Came From —



GENERAL FUND EXPENDITURES

Expenditures from the General Fund were $ 442,352,799 last year. Included in this figure, however, was $ 67.7 million transferred to the Budget Reserve Account. This compares to only $ 21.1 million which was transferred in fiscal year 1984. Overall, outgo last year was up by $ 87,352,852, or 24.6%, when compared to fiscal year 1984. Adjusting both years' totals, however, by the amounts transferred to the Budget Reserve Account each year, reduces the real growth rate in spending down to about 12.2%.

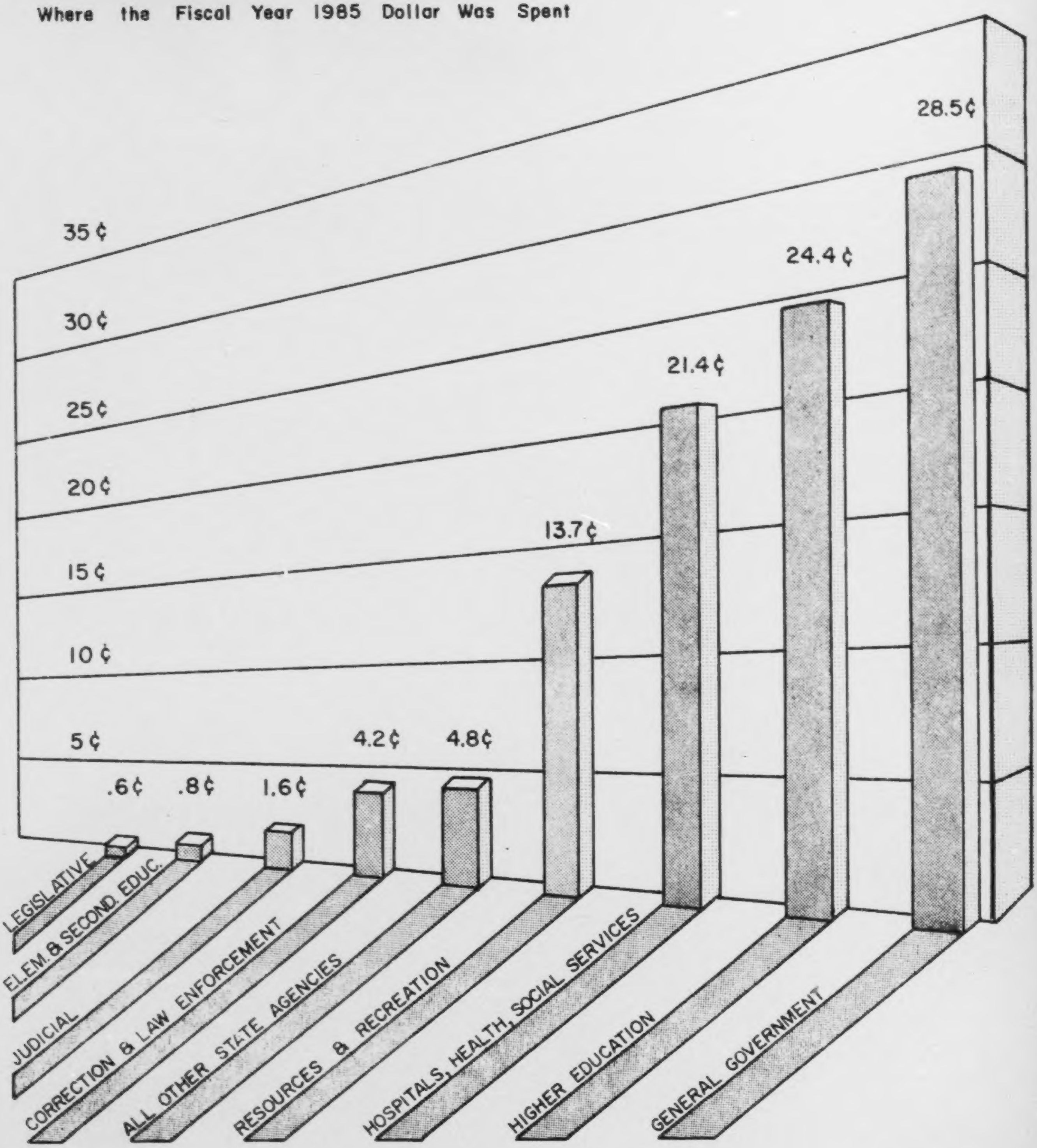


GENERAL FUND EXPENDITURES
(in $ millions)

There are currently eighty-two (82) various agencies, boards, commissions, institutions, judicial districts and other departments in state government spending General Funds. In order to provide some insight as to how the state spends its resources, these agencies have been grouped into thirteen functional categories of government, and the amount of money spent for each category has been defined. A chart depicting these categories of state spending is presented on page 24. Reference to it reveals that last year, agencies in the General Government category spent a total of 28.5 percent of all General Funds. This was followed by Higher Education, which traditionally has lead all others in spending, at 24.4 percent, Hospitals, Health and Social Services at 21.4 percent, followed by Resources and Recreation at 13.7 percent. All other categories each spent less than 5 percent of the total.

General Fund

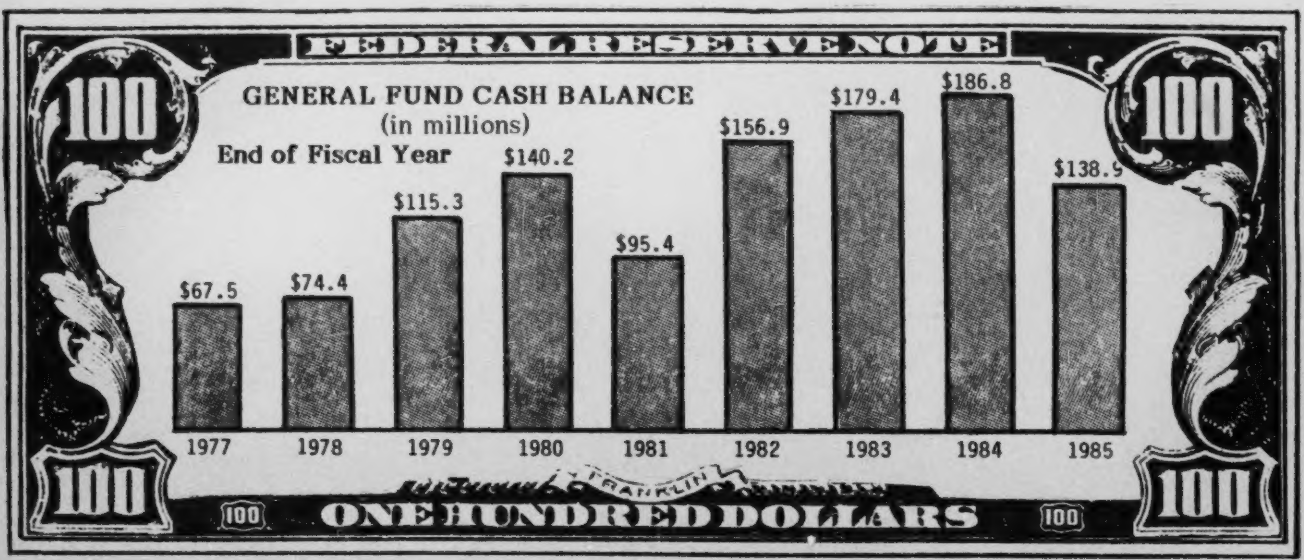
Where the Fiscal Year 1985 Dollar Was Spent



SUMMARY

Revenue to the General Fund rebounded somewhat from its dismal performance in fiscal year 1984. At $ 396,530,353, a 9 percent increase over fiscal year 1984 collections of $ 363,114,605, resulted. While revenue was up by 9 percent, expenditures, too, continued to climb. By year's end, expenditures had risen to $ 442,352,799, a sizable 24.6 percent rise. Included in this number, however, was a transfer to the Budget Reserve Account in the amount of $ 67.7 million. Although this latter figure is not an expenditure in the normal sense, it is, though, no longer available in the General Fund for appropriation. Consequently, as a result of all of this activity, the General Fund cash balance dipped to $ 138,930,545, a drop of 34.4 percent, or $ 48 million. This is the lowest end-of-the-year cash balance since fiscal year 1981.

Fiscal Year	Revenue	Percent Change	Expenditures	Percent Change
1971	$ 45,122,284	0%	36,948,579	0%
1972	48,687,543	8	45,814,754	24
1973	56,906,658	17	53,637,303	17
1974	73,538,372	29	68,971,816	29
1975	96,161,494	31	74,485,032	8
1976	112,036,790	17	117,045,773	57
1977	131,587,241	17	116,886,130	0
1978	159,023,831	21	152,169,015	30
1979	195,929,114	23	162,072,991	7
1980	225,000,106	15	204,302,315	26
1981	269,328,267	20	315,153,654	54
1982	362,704,605	35	300,035,704	- 5
1983	370,070,466	2	348,766,436	16
1984	363,114,605	- 2	354,999,947	2
1985	396,530,353	9	442,352,799	25



Schedule 1

State Of Wyoming
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

FUND NO.	FUND NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
01	General Fund	$ 186,801,492	$ 287,167,240	$ 243,728,119	$ 0	$ 428,683,884	$ 150,082,422	$ 138,930,545
02	Earmarked Revenue Fund	278,227,454	213,836,825	286,309,801	23,693,649	262,580,602	30,045,461	462,054,368
03	Federal Fund	1,710,556	91,142,192	0	0	0	91,924,233	928,515
04	Trust and Agency Fund	934,814,260	788,702,568	208,366,976	156,825,807	399,974,333	268,209,477	1,106,874,187
05	Debt Service Fund	35,766	0	5,246,465	0	3,679,686	0	1,602,545
06	Intragovernmental Fund	4,771,571	957,153	22,026,413	1,778,693	19,335,863	873,124	5,767,457
07	Highway Fund	127,773,849	175,974,073	121,078,425	16,518,116	271,366,569	20,441,721	116,499,941
08	Game and Fish Fund	19,070,474	11,890,871	37,544,184	25,576,664	18,065,486	732,216	24,131,163
09	University of Wyoming Fund	3,347,953	11,798,468	15,251,033	20,067,845	4,895,324	0	5,434,285
10	Permanent Land Fund	455,563,520	74,420,083	99,049	15,959,791	0	0	514,122,861
11	Permanent Land Income Fund	9,491,179	11,546,120	38,083,833	1,819,004	44,523,828	721,931	12,056,369
12	Permanent Wyoming Mineral Trust Fund	590,363,518	179,086,422	20,189,229	67,503,146	0	0	722,136,023
13	Enterprise Fund	2,154,118	32,662,157	918,225	4,957,882	27,456,800	102,929	3,216,889
	TOTAL	$2,614,125,710	$1,879,184,172	$ 998,841,752	$ 334,700,597	$1,480,562,375	$ 563,133,514	$3,113,755,148
	Adjustments to transfers & warrant					-101,007,641[1]	101,007,641[1]	
						$1,379,554,734	$ 664,141,155	

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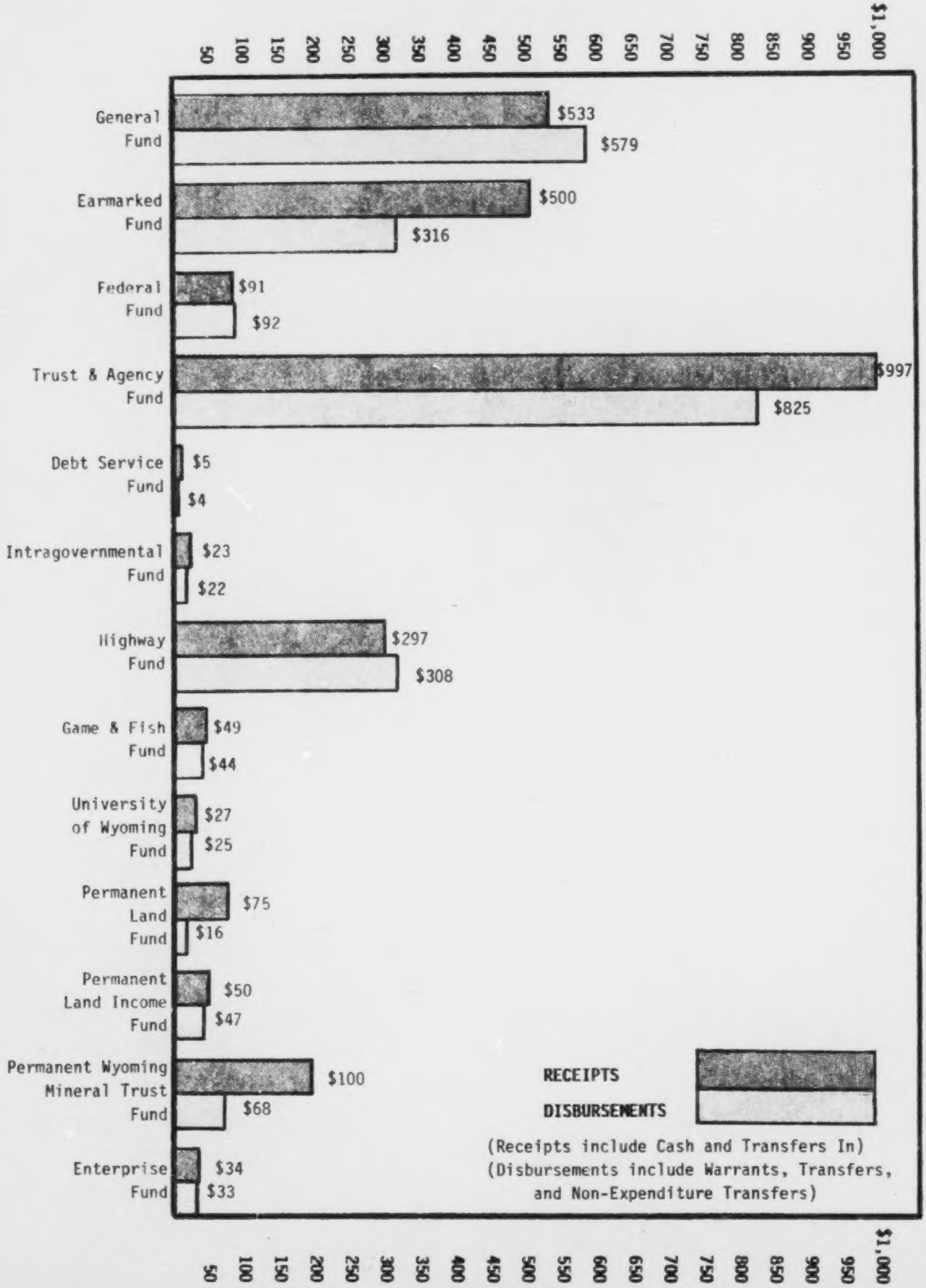
[1] Payroll expenditures for withholding are treated as warrants written, but are transfers.

ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

Includes Receipts, Warrants and Transfers
(In $ Millions)
For Fiscal Year Ended June 30, 1985



Schedule 2

State of Wyoming
ALL FUNDS
BALANCE SHEET
June 30, 1985

	General Fund 01	Earmarked Fund 02	Federal Fund 03	Trust And Agency Fund 04	Debt Services Fund 05	Intra Governmental Fund 06	Highway Fund 07	Game And Fish Fund 08	University Fund 09	Permanent Land Fund 10	Permanent Land Income Fund 11	Permanent Mineral Trust Fund 12	Enterprise Fund 13	Total All Funds
ASSETS AND OTHER DEBITS:														
Cash With Treasurer	$138,930,545	$458,349,358	$ 928,516	$523,920,788	$ 1,602,545	$ 5,767,456	$116,499,941	$24,131,160	$ 5,434,286	$233,119,167	$12,056,369	$150,947,691	$ 3,216,890	$1,674,904,712
Less: Undistributed Cash	0	0	0	-10,731,179	0	0	0	0	0	0	0	0	0	-10,731,179
Petty Cash	90,780	4,960	0	3,700	0	0	300	11,650	0	0	0	0	975	112,365
Imprest Cash	0	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000
Investments (Amortized or Cost)	0	3,705,000	0	593,684,575	0	0	0	0	0	281,003,695	0	571,188,332	0	1,443,581,602
Accrued Interest	0	2,362	0	37,597,848	0	0	0	0	0	8,519,591	0	5,378,607	0	52,098,408
Accounts Receivable	4,329,601	0	0	0	0	0	0	0	0	0	0	0	0	4,329,601
Loans Receivable	0	24,127,486	0	0	0	0	0	0	0	0	0	0	0	24,127,486
Non-Sufficient Fund Checks	3,575	3,656	0	44,368	0	0	87,641	816	0	0	772	2,937	2,840	146,605
Cash With Fiscal Agent	0	0	0	0	10,945,000	0	0	0	0	0	0	0	0	10,945,000
Due From General Fund	0	76,400,000	3,655	0	0	0	0	0	0	0	0	0	0	76,403,655
Due From Trust and Agency Fund	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000
Due From Permanent Land Fund	27,484	0	0	0	0	0	0	88	0	0	8,943,688	0	0	8,971,260
Due From Permanent Mineral Trust Fund	721,087	0	0	0	0	0	0	0	0	0	0	0	0	721,087
Total Assets and Other Debts	$144,113,072	$562,592,822	$ 932,171	$1,144,520,100	$12,547,545	$ 5,767,456	$116,587,882	$24,143,714	$ 5,484,286	$522,642,453	$21,000,829	$728,117,567	$ 3,220,705	$3,291,670,602
LIABILITIES, RESERVES AND FUND BALANCE:														
Liabilities:														
Due to Treasurer	$ 90,780	$ 4,960	$ 0	$ 3,700	$ 0	$ 0	$ 300	$ 11,650	$ 50,000	$ 0	$ 0	$ 0	$ 975	$ 162,365
Due to General Fund	0	0	0	10,000	0	21,512	0	0	0	27,484	0	721,087	0	780,083
Due to Federal Fund	3,655	0	0	0	0	0	0	0	0	0	0	0	0	3,655
Due to Game & Fish Fund	0	0	0	0	0	0	0	0	0	88	0	0	0	88
Due to Permanent Land Income Fund	0	0	0	0	0	0	0	0	0	8,943,688	0	0	0	8,943,688
Due to Federal Government	0	0	932,171	0	0	0	0	0	0	0	0	0	0	932,171
Total Liabilities	$ 94,435	$ 4,960	$ 932,171	$ 13,700	$ 0	$ 21,512	$ 300	$ 11,650	$ 50,000	$ 8,971,260	$ 0	$ 721,087	$ 975	$ 10,822,050
Reserves:														
Prior Year's Appropriation	$ 89,494,819	$ 40,863,891	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 130,358,710
FY 1985 Appropriation	20,921,827	63,618,433	0	0	0	1,167,974	0	428,480	0	0	2,396,872	0	0	88,533,586
Reserve for Special Projects	0	35,629,858	0	0	0	0	0	0	0	0	0	0	0	35,629,858
Reserve for Bond Retirement	0	0	0	0	10,945,000	0	0	0	0	0	0	0	0	10,945,000
Reserve for Unbudgeted Water Project	0	125,359,266	0	0	0	0	0	0	0	0	0	0	0	125,359,266
Reserve for Buy Backs-Water Project	0	110,000	0	0	0	0	0	0	0	0	0	0	0	110,000
Total Reserves	$110,416,646	$265,581,448	$ 0	$ 0	$10,945,000	$ 1,167,974	$ 0	$ 428,480	$ 0	$ 0	$ 2,396,872	$ 0	$ 0	$ 390,936,420
Fund Balance June 30, 1985	$ 33,601,991	$297,006,414	$ 0	$1,144,506,400	$ 1,602,545	$ 4,577,970	$116,587,582	$23,703,584	$ 5,434,286	$513,671,193	$18,603,957	$727,396,480	$ 3,219,730	$2,889,912,132
Total Liabilities, Reserve and Fund Balance	$144,113,072	$562,592,822	$ 932,171	$1,144,520,100	$12,547,545	$ 5,767,456	$116,587,882	$24,143,714	$ 5,484,286	$522,642,453	$21,000,829	$728,117,567	$ 3,220,705	$3,291,670,602

Schedule 3

State of Wyoming
GENERAL FUND REVENUE
ACTUAL-Fiscal Year 1981 through Fiscal Year 1985

REVENUE SOURCE	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985
10000 TAXES					
11000 Property Taxes	$ 20	$ 18	$ 24	$ 0	$ 0
12000 Sales and Use Taxes	141,151,670	164,736,401	135,300,557	126,413,808	128,748,585
13000 Mineral Severance Taxes	48,011,374	112,751,959	110,356,100	109,790,499	114,073,554
14000 Inheritance Taxes	2,851,582	2,272,084	3,157,812	2,676,537	9,373,495
15000 Franchise Taxes	8,481,468	5,769,551	8,689,896	8,549,056	9,050,457
16000 Motor Carrier Taxes	2,758,139	3,345,790	3,969,225	3,775,927	4,348,842
19000 Other Taxes	0	0	0	7,953-	0
Total Taxes	$203,254,253	$288,875,803	$261,473,614	$251,197,874	$265,594,932
20000 Licenses, Permits & Regulatory Fees	3,363,304	3,767,045	4,149,437	3,859,708	4,485,083
30000 Fines, Forfeitures & Penalties	1,085,331	1,291,404	1,612,625	1,171,813	1,280,858
40000 Use of Property and Money	17,146,916	23,848,855	33,588,160	32,710,878	35,282,529
50000 Charges for Sales and Services	16,674,129	9,598,961	9,806,257	9,053,721	8,527,210
60000 Revenue from Others	22,483,932	33,606,461	55,049,187	64,624,797	79,127,585
70000 Federal Aid and Grants	5,186,897	1,572,637	255,893	263,918	2,048,523
90000 Non-Revenue Receipts	133,505	143,439	4,135,293	231,896	183,633
TOTAL	$269,328,267	$362,704,605	$370,070,466	$363,114,605	$396,530,353

Schedule 4

State Of Wyoming
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
By Agency
For Fiscal Year Ended June 30, 1985

	REVENUE SOURCE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
001	Governor	$ 1,157,792	$ 20,359	$ 0	$ 84,076	$ 61,502	$ 52,898	$ 112	$ 1,913	$ 128,033	$ -99,699	$ 550,497	$ -354,029	$ 1,602,664
002	Secretary of State	996,993	130,269	77,866	96,985	75,399	74,422	238,043	66,000	130,600	147,581	265,574	451,744	2,751,676
003	State Auditor	160	192	35	467	194	165	162	174	204	190	188	56,426	58,557
004	State Treasurer	14,547,322	410,886	8,245	-469	2,894	816	18,453,050	7,356	8,244	-306	10,377	67,094,728	100,543,203
005	Department of Education	271,656	852,228	973,108	1,171,967	1,993,863	1,511,233	1,536,768	1,431,849	1,478,153	1,571,520	1,862,922	1,565,214	16,220,481
006	DAFC	174,549	197,041	220,989	3,578,599	238,325	361,481	277,234	785,810	674,448	339,427	495,416	202,742	7,546,061
007	Adjutant General	355,264	7,486	223,601	4,486	413,872	19,385	206,323	252,123	16,934	370,746	4,688	-74,919	1,799,985
008	Statewide Public Defender	4,119	6,257	4,475	5,657	1,896	2,488	2,705	6,937	28,343	151,044	46,756	-2,744	257,933
009	Aeronautics Commission	199,859	1,113,708	1,068,147	1,984,327	197,552	336,393	17,800	218,180	1,078,658	148,916	256,650	175,454	6,795,644
010	Depart. of Agriculture	7,123	32,515	16,723	125,866	5,290	16,052	88,330	89,731	15,077	13,874	12,971	-3,227	420,325
011	Dept of Revenue and Taxation	9,777,525	13,808,821	65,058,074	13,413,328	12,029,152	47,376,749	12,931,694	11,981,868	41,990,260	9,729,086	10,364,524	12,927,475	261,388,556
012	Board of Architects	141	10	27	38	783	777	120	84	59	81	117	101	2,338
013	Archives Museums & Historical	8,004	12,202	19,828	26,252	6,569	9,874	8,934	8,091	3,745	7,141	4,963	73,421	189,024
014	Council on the Arts	80,000	65,300	17,369	67,675	0	71,330	4,361	26,672	100,473	14,529	340	-5,595	442,454
015	Attorney General	7,932	5,417	92,715	39,982	13,508	11,065	20,776	14,193	512,764	11,146	8,235	-307,446	430,287
016	Barber Examining Bd.	20	27	9	11	5	0	3	3	5	3	15	45	146
018	Wyo Real Estate Comm.	0	0	0	0	0	0	5	0	2	0	0	0	7
020	Dept of Environmental Quality	4,183	4,846	256,103	94,091	1,067	383,122	202,703	557,857	204,356	191,800	275,149	461,696	2,626,973
022	Industrial Siting Admin.	0	0	0	0	0	0	30	0	0	15	0	0	45
023	Public Service Commission	415	778	478	225	137,210	1,504	36,281	35,204	111,604	0	60,392	34,489	418,580
028	Board of Podiatry	37	0	0	0	20	0	10	0	0	0	70	0	137
029	Water Development Comm.	7	0	0	6	0	0	100	8	22	9	0	77,408	77,560
031	Board of Mines	0	0	0	0	1,870	0	0	0	0	0	0	0	1,870
032	Disaster & Civil Defense	69,389	20,760	105,616	108,289	161,398	93,456	78,131	63,723	76,000	268,460	237,945	47,999	1,331,168
033	Board of Cosmetology	49	0	35	25	44	85	809	-272	44	28	30	24	901
037	State Engineer	4,670	5,382	5,876	3,500	3,800	3,328	3,712	7,112	15,717	5,065	9,344	5,779	73,285
038	Pari Mutuel Board	0	0	0	0	0	0	0	0	0	0	0	50	50
039	State Examiner	125,267	44,093	1,065	1,572	2,132	1,525	146,675	108,551	19,902	7,323	2,260	6,261	456,626
041	Fire Prevention	33,228	7,817	4,364	8,964	4,772	7,704	5,904	4,920	6,340	8,959	11,840	26,090	130,902
042	Geological Survey	8,093	14,806	3,724	5,416	23,948	6,318	15,624	4,976	8,943	24,867	9,266	-3,210	122,771
044	Insurance Department	30,499	333,745	15,804	22,775	19,435	12,712	51,988	1,212,616	6,335,574	-121,423	34,888	25,961	7,974,674
045	Highway Department	842,384	0	0	1,975,967	0	0	1,941,740	0	0	2,002,135	0	1,364,152	8,126,378
046	Manpower Planning	251,553	939,657	691,000	530,000	165,000	410,000	350,000	325,000	440,000	530,000	360,000	1,420,176	6,412,386
047	Labor and Statistics	2,156	41,670	9,643	7,897	12,079	6,769	9,583	9,987	11,594	14,599	12,795	21,704	160,476
050	Liquor Commission	142,354	459,391	491,297	600,553	254,923	595,449	384,209	363,348	395,398	95,945	98,197	127,206	4,008,271
051	Livestock Board	608	10,688	2,733	3,250	303,830	3,075	513,462	17,762	40,945	448,143	125,494	127,806	1,598,696
053	DEPAD	50,742	142,958	161,531	151,858	379,379	562,706	379,343	175,372	235,007	260,657	81,916	142,250	2,723,719
057	Community College Comm.	11,193	0	127,393	0	0	153,361	0	57,261	0	0	-53,427	-1,795	293,982
059	Board of Pharmacy	11,821	0	0	0	0	0	0	0	0	0	0	-200	11,621
060	Public Lands	120,308	88,377	396,071	68,214	39,411	538,800	318,141	313,328	923,733	328,973	532,732	454,031	4,112,119
061	Board of CPA'S	29	143	506	816	1,358	262	146	182	477	48	32	21	4,020
063	Governor's Residence	1	0	0	0	12	-12	0	0	0	0	0	0	1
065	State Library	5	86,661	17,358	74,786	0	59,148	0	0	134,148	39,245	84,147	26,638	522,136

State Of Wyoming
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
By Agency
For Fiscal Year Ended June 30, 1985

	REVENUE SOURCE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
066	Travel Commission	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
067	University of Wyoming	0	1,308,568	2,529,944	3,390,141	1,918,707	3,051,851	2,332,684	2,699,563	2,390,125	2,156,728	2,168,183	2,571,634	26,518,228
070	Workers' Compensation	0	0	0	403,806	0	0	436,135	0	0	399,052	0	402,753	1,641,746
071	Health & Social Services	9,025	4,427,277	3,782,568	2,792,980	2,689,025	5,061,257	6,012,057	4,147,866	3,549,037	6,455,616	6,418,331	9,321,086	54,666,125
072	Retirement System	0	0	0	0	0	0	0	0	0	0	0	757,694	757,694
074	Recreation Commission	25,366	16,663	8,905	36,900	31,559	361,425	184,136	105,681	259,046	104,906	118,153	17,329	1,270,131
076	Occupational Health & Safety	175	65,895	42,804	26,112	40,480	0	89,709	38,300	32,043	33,821	34,980	59,038	463,357
081	Board of Probation & Parole	0	0	0	0	47	0	0	0	0	0	0	0	47
088	Wyoming Women's Center	1,878	0	46	5,031	1,338	2	218	71	2,740	114	190	239	11,867
089	Wyoming Honor Farm	14,098	14,265	63,178	18,359	42,450	1,919	26,279	33,266	30,045	19,666	27,914	21,875	313,315
090	Children's Home	0	4,882	-150	1,390	696	2,798	2,792	691	1,267	1,242	478	2,223	18,309
091	Girls' School	50	0	42,908	5,000	23,453	11,769	9,467	4,000	4,000	4,200	7,192	-23,391	88,648
092	Hot Springs State Park	0	33,078	0	0	0	0	0	0	0	0	40	-14,236	18,882
093	Boys' School	11,175	6,900	35,186	4,374	3,117	16,354	3,407	3,039	21,388	6,976	3,925	-825	115,016
094	Pioneer Home	37,787	48,901	35,911	53,429	49,458	52,171	52,273	52,982	53,419	59,540	48,598	51,381	595,850
095	State Hospital	96,925	214,570	301,214	65,172	111,409	56,216	153,661	103,986	211,257	109,658	194,281	-8,297	1,610,052
096	State Training School	219,645	14,413	12,692	8,204	131,422	2,248	5,276	154,079	4,805	33,847	151,736	12,819	751,186
097	Veterans' Home of Wyoming	52,311	26,223	35,618	27,622	61,671	60,550	64,486	32,676	33,101	65,580	30,549	7,947	498,334
098	Wyoming Retirement Center	43,459	53,749	40,518	61,212	54,741	49,875	42,629	50,854	49,501	50,105	55,680	53,343	605,666
099	State Penitentiary	16,431	56,062	46,885	21,785	2,736	83,613	50,187	15,696	6,694	2,999	3,262	234,966	541,316
101	Supreme Court	47,990	68,780	82,321	70,764	71,678	65,240	53,681	64,107	50,916	68,312	51,668	70,332	765,789
104	Law Library	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Judicial District 1A	0	0	280	0	205	0	120	0	0	120	0	0	725
121	Judicial District 1B	40	0	20	50	110	20	20	0	20	10	90	40	420
122	Judicial District 2A	60	25	0	0	20	50	0	25	0	0	40	50	270
123	Judicial District 2B	30	0	0	0	0	50	0	0	0	70	30	0	180
124	Judicial District 3B	0	0	10	0	0	0	0	0	0	0	0	0	10
125	Judicial District 3A	0	0	0	0	0	0	0	0	0	0	0	320	320
126	Judicial District 4	0	0	0	0	0	50	0	0	0	0	0	0	50
127	Judicial District 5A	0	0	20	0	50	0	50	40	0	0	20	70	250
129	Judicial District 6A	0	0	0	385	40	10	0	30	50	0	0	20	535
130	Judicial District 7A	0	0	0	0	0	0	0	0	0	0	0	340	340
131	Judicial District 7B	0	0	0	0	0	0	0	0	0	0	260	0	260
132	Judicial District 9A	255	0	0	0	0	0	0	0	0	0	0	0	255
134	Judicial District 9B	0	0	0	0	0	128	0	0	0	0	0	0	128
135	Judicial District 6B	80	0	300	0	90	0	0	0	80	0	0	0	550
136	Judicial District 8B	0	0	0	90	0	0	60	0	0	0	60	0	210
151	District Attny. - Laramie Co.	0	0	0	0	0	0	0	0	0	0	6	0	6
201	Legislative Service Office	1,609	439	252	488	1,933	947	1,674	1,860	3,848	972	8,442	6,637	29,101
	TOTAL REVENUE	$ 29,875,839	$ 25,225,191	$ 77,133,238	$ 31,250,745	$ 21,788,927	$ 61,562,985	$ 47,746,072	$ 25,656,831	$ 61,829,390	$ 26,083,662	$ 25,082,411	$ 99,708,569	$532,943,860
	GENERAL FUND REVENUE	$ 26,343,325	$ 15,517,876	$ 66,521,829	$ 18,537,075	$ 13,074,979	$ 49,128,543	$ 33,471,684	$ 15,320,186	$ 50,524,197	$ 10,791,232	$ 12,381,028	$ 84,918,399	$396,530,353
	AUGMENTING FUNDS	$ 3,532,514	$ 9,707,315	$ 10,611,409	$ 12,713,670	$ 8,713,948	$ 12,434,442	$ 14,274,388	$ 10,336,645	$ 11,305,193	$ 15,292,430	$ 12,701,383	$ 14,790,170	$136,413,507

Schedule 5

State Of Wyoming
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
By Source
For Fiscal Year Ended June 30, 1985

	REVENUE SOURCE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
12003	Cigarette Tax	$ 143,289	$ 182,800	$ 130,287	$ 145,625	$ 130,854	$ 191,080	$ 158,338	$ 81,321	$ 161,904	$ 115,958	$ 71,879	$ 217,956	$ 1,731,391
12015	Sales Tax	7,814,262	10,513,023	8,766,332	11,110,619	8,841,418	9,112,755	10,160,097	9,620,681	8,317,164	7,039,589	8,149,132	9,520,176	108,965,248
12024	Use Tax	1,246,353	1,482,704	1,259,593	1,274,200	1,367,210	1,254,960	1,387,375	1,167,646	936,481	1,313,898	1,298,582	1,524,416	15,513,418
12000	Other Sales & Use Taxes	216,956	216,342	227,448	222,348	194,739	227,334	234,944	239,535	172,622	165,954	173,746	246,554	2,538,528
13000	Mineral Severance Tax	0	0	54,129,764	0	0	28,555,961	0	0	31,387,829	0	0	0	114,073,554
14001	Inheritance Taxes	403,502	215,425	423,597	78,408	402,269	7,119,369	215,770	176,815	75,140	159,097	49,627	54,476	9,373,495
15003	Insurance Premium Tax	2,922	274,468	3,697	1,550	1,322	3,144	4,892	1,177,721	3,875,653	2,018,350	13,378	2,751	7,379,848
15000	Other Franchise Taxes	934,121	38,897	49,676	17,912	8,624	4,670	15,557	4,799	5,477	53,357	169,405	366,114	1,670,609
16000	Motor Carrier Taxes	0	649,397	0	317,389	651,296	325,535	355,503	340,031	328,943	386,702	315,047	678,979	4,348,842
	TOTAL TAXES	$ 10,761,505	$ 13,573,056	$ 64,990,394	$ 13,168,051	$ 11,597,732	$ 46,794,826	$ 12,532,476	$ 12,808,549	$ 45,261,219	$ 11,254,905	$ 10,240,796	$ 12,611,422	$265,594,933
23011	Mtr Vehicle Reg. Admin.	0	429,624	0	269,088	406,061	374,073	253,755	218,644	203,051	194,753	242,483	339,793	2,931,325
20000	Other Lic. Permits & Reg	90,546	100,116	75,461	43,023	218,572	59,115	150,465	132,100	2,624,507	-2,215,908	137,305	138,456	1,553,758
30000	Fines Forfeitures & Pena	64,430	169,694	188,046	84,580	80,757	127,562	70,505	143,475	100,364	94,865	68,510	88,070	1,280,858
44011	Pooled Interest Dist.	14,127,606	14,134	0	0	0	0	18,440,934	2,950	1,660	64,180	0	0	32,651,464
40000	Use of Property & Money	142,946	151,367	79,582	191,001	79,468	101,874	210,128	385,300	1,035,750	68,814	105,058	83,169	2,634,457
53013	Liquor Sales Profit	0	337,061	340,617	477,853	139,540	453,955	238,194	261,053	298,596	0	0	0	2,546,869
50000	Other Charges Sales	612,236	420,010	876,771	1,106,607	657,423	877,387	987,143	1,112,010	1,018,696	970,749	1,052,299	1,000,214	10,691,545
66012	Int. Perm. Mineral Trust	409,173	0	0	0	0	0	0	0	0	0	0	67,093,973	67,503,146
60000	Revenue From Others	1,290,829	2,435,259	3,141,797	8,253,368	2,233,504	3,689,474	5,616,844	3,957,352	3,233,535	5,566,761	3,008,261	5,473,611	47,940,595
70000	Federal Aid & Grants	2,359,180	7,565,547	7,410,756	7,647,977	6,366,545	9,069,986	9,201,568	6,582,014	8,038,060	10,079,085	10,218,143	12,870,539	97,409,400
90000	Non-Revenue Receipts	17,388	29,323	29,814	9,197	9,325	14,731	44,060	13,354	13,952	5,458	9,556	9,322	205,510
	TOTAL REVENUE	$ 29,875,839	$ 25,225,191	$ 77,133,238	$ 31,250,745	$ 21,788,927	$ 61,562,985	$ 47,746,072	$ 25,656,831	$ 61,829,390	$ 26,083,662	$ 25,082,411	$ 99,708,569	$532,943,860
	GENERAL FUND REVENUE	$ 26,343,325	$ 15,517,876	$ 66,521,829	$ 18,537,075	$ 13,074,979	$ 49,128,543	$ 33,471,684	$ 15,320,186	$ 50,524,197	$ 10,791,232	$ 12,381,028	$ 84,918,399	$396,530,353
	AUGMENTING FUNDS	$ 3,532,514	$ 9,707,315	$ 10,611,409	$ 12,713,670	$ 8,713,948	$ 12,434,442	$ 14,274,388	$ 10,336,645	$ 11,305,193	$ 15,292,430	$ 12,701,383	$ 14,790,170	$136,413,507

Schedule 6

State of Wyoming

GENERAL FUND

ANALYSIS OF CHANGE IN CASH BALANCE

For Fiscal Year Ended June 30, 1985

Cash Balance July 1, 1984			$186,801,492
Add:			
Receipts	$287,167,240		
Transfers	243,726,585		
Account Receivable Increase	2,048,501		
Non-Sufficient Funds Checks Collected	1,534		
Total Additions		$532,943,860	
Less:			
Warrants	$432,184,143		
Transfers	150,082,422		
L.S.O. Expenditures Prior Year	-3,500,259		
Total Deductions		578,766,306	
Net Operating Loss			$ 45,822,446-
Less:			
Accounts Receivable Current Year			2,048,501
Cash Balance June 30, 1985			$138,930,545

Schedule 7

State of Wyoming

GENERAL FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$ 31,013,176
Add:		
Prior Years Reserve Canceled	$158,518,819	
Due from Permanent Land Fund	27,484	
Due from Permanent Mineral Trust Fund	721,087	
Prior Years Due to Federal Fund Canceled	10,000	
Total Additions		159,277.390
Less:		
Excess Expenditures over Revenue	$ 45,822,446	
Non-Sufficient Funds Checks Decrease	1,534	
Due to Federal Fund	3,655	
Prior Years Due from Permanent Land Fund Canceled	35,121	
Prior Years Due from Permanent Mineral	35,740	
Due from Permanent Mineral Trust Trust Fund Canceled	409,173	
Reserve for Appropriation-Prior to 1985	89,494,819	
Reserve for Appropriations -FY 1985	20,921,827	
Total Deductions		156,688,575
Fund Balance June 30, 1985		$ 33,601,991

Schedule 8

State Of Wyoming
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source And Agency
For The Fiscal Year Ended June 30, 1985

REVENUE CODE	REVENUE SOURCE	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
10000	Taxes	$258,995,246	$265,594,933	$ 6,599,687	103%
20000	Licenses Permits & Regulatory	4,094,743	4,485,083	390,340	110
30000	Fines Forfeitures & Penalties	1,334,729	1,280,858	-53,871	96
40000	Use of Property and Money	32,102,229	35,282,529	3,180,300	110
50000	Charges for Sales & Services	8,395,103	8,527,210	132,107	102
60000	Revenue From Other Sources	64,996,744	79,127,584	14,130,840	122
70000	Federal Aid and Grants	145,474	2,048,523	1,903,049	1408
90000	Non-Revenue Sources	5,732	183,633	177,901	3204
	TOTAL REVENUE	$370,070,000	$396,530,353	$ 26,460,353	107%

AGENCY NO.	AGENCY	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
001	Governor	$ 0	$ 1,691	$ 1,691	NA%
002	Secretary of State	2,446,458	2,751,676	305,218	112
003	State Auditor	2,161	58,557	56,396	2710
004	State Treasurer	87,687,094	100,139,453	12,452,359	114
005	Department of Education	20,855	31,748	10,893	152
006	DAFC	1,916,134	5,933,503	4,017,369	310
007	Adjutant General	46,543	45,681	-862	98
008	Statewide Public Defender	21,167	45,813	24,646	216
009	Aeronautics Commission	0	195,052	195,052	NA
010	Department of Agriculture	359,806	387,875	28,069	108
011	Revenue and Taxation	252,182,629	259,890,720	7,708,091	103
012	Board of Architects	3,128	2,338	-790	75
013	Archives Museums and Historical	95,412	98,680	3,268	103
015	Attorney General	156,413	203,006	46,593	130
016	Board of Barber Examiners	180	146	-34	81
018	Wyoming Real Estate Commission	0	7	7	NA
020	Dept. of Environmental Quality	35,454	36,415	961	103
022	Industrial Siting Administration	0	30	30	NA
023	Public Service Commission	10,505	418,580	408,075	3985
028	Board of Podiatry	1,146	138	-1,008	12
029	Water Development Commission	0	152	152	NA
031	Board of Mines	521	1,870	1,349	359
032	Disaster and Civil Defense	0	-6,231	-6,231	NA
033	Board of Cosmetology	821	901	80	110
037	State Engineer	85,454	73,285	-12,169	86
038	Pari Mutuel Board	0	50	50	NA
039	State Examiner	555,788	466,626	-89,162	84
041	Fire Prevention & Electrical Sf	261,905	130,902	-131,003	50

State Of Wyoming
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source And Agency
For The Fiscal Year Ended June 30, 1985

AGENCY NO.	AGENCY	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
042	Geological Survey	$ 72,993	$ 72,432	$ -561	99%
044	Insurance Department	8,875,808	7,974,674	-901,134	90
047	Labor and Statistics	730	428	-302	59
050	Liquor Commission	6,226,006	4,008,271	-2,217,735	64
051	Livestock Board	371,798	395,430	23,632	106
053	Economic Planning & Development	0	1,184	1,184	NA
057	Community College Commission	0	221,916	221,916	NA
060	Public Lands	1,970,442	3,940,031	1,969,589	200
061	Bd of Certified Public Accountants	4,201	4,020	-181	96
063	Governor's Residence	0	1	1	NA
065	State Library	0	5	5	NA
067	University of Wyoming	7,820	19,899	12,079	254
070	Workers' Compensation	1,974,978	1,641,746	-333,232	83
071	Health & Social Services	93,353	1,621,955	1,528,602	1737
072	Retirement System	1,013,558	757,694	-255,864	75
074	Recreation Commission	272,897	221,065	-51,832	81
076	Occupational Health & Safety	0	1,256	1,256	NA
081	Board of Probation & Parole	0	47	47	NA
088	Wyoming Women's Center	0	417	417	NA
089	Wyoming Honor Farm	6,757	4,550	-2,207	67
090	Children's Home	6,452	13,496	7,044	209
091	Girls' School	7,533	11,366	3,833	151
092	Hot Springs State Park	0	40	40	NA
093	Boys' School	26,585	20,330	-6,255	76
094	Pioneer Home	522,137	585,043	62,906	112
095	State Hospital	942,285	1,515,490	573,205	161
096	Training School	592,701	657,292	64,591	111
097	Veterans' Home of Wyoming	431,127	482,951	51,824	112
098	Wyoming Retirement Center	744,728	600,059	-144,669	81
099	State Penitentiary	10,845	77,654	66,809	716
101	Supreme Court	4,692	737,340	732,648	15715
120	Judicial District 1A	0	725	725	NA
121	Judicial District 1B	0	420	420	NA
122	Judicial District 2A	0	270	270	NA
123	Judicial District 2B	0	180	180	NA
124	Judicial District 3B	0	10	10	NA
125	Judicial District 3A	0	317	317	NA
126	Judicial District 4	0	50	50	NA
127	Judicial District 5A	0	250	250	NA
129	Judicial District 6	0	535	535	NA
130	Judicial District 7A	0	340	340	NA
131	Judicial District 7B	0	260	260	NA

State Of Wyoming
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source And Agency
For The Fiscal Year Ended June 30, 1985

AGENCY NO.	AGENCY	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
132	Judicial District 9A	$ 0	$ 255	$ 255	NA%
134	Judicial District 9B	0	128	128	NA
135	Judicial District 6B	0	550	550	NA
136	Judicial District 8B	0	210	210	NA
151	District Attny. - Laramie County	0	6	6	NA
201	Legislative Service Office	0	29,101	29,101	NA
	TOTAL REVENUE	$370,070,000	$396,530,353	$ 26,460,353	107%

Schedule 9

State Of Wyoming
AUGMENTING FUNDS
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source and Agency
For The Fiscal Year Ended June 30, 1985

REVENUE CODE	REVENUE SOURCE	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
40000	Use of Property and Money	$ 9,100	$ 3,392	$ -5,708	37%
50000	Charges for Sales & Services	7,183,107	4,711,204	-2,471,903	66
60000	Revenue From Other Sources	58,727,421	36,316,157	-22,411,264	62
70000	Federal Aid And Grants	123,501,549	95,360,877	-28,140,672	77
90000	Non-Revenue Sources	68,700	21,877	-46,823	32
	TOTAL REVENUE	$189,489,877	$136,413,507	$-53,076,370	72%
AGENCY NO.	AGENCY				
001	Governor	$ 2,142,803	$ 1,600,973	$ -541,830	75%
004	State Treasurer	403,750	403,750	0	100
005	Department of Education	23,886,160	16,188,733	-7,697,427	68
006	DAFC	1,724,012	1,612,558	-111,454	94
007	Adjutant General	1,881,329	1,754,308	-127,021	93
008	Statewide Public Defender	217,566	212,120	-5,446	97
009	Aeronautics Commission	7,107,044	6,600,592	-506,452	93
010	Department of Agriculture	1,526,278	32,450	-1,493,828	2
011	Dept. of Revenue and Taxation	4,115,999	1,497,836	-2,618,163	36
013	Archives Museums and Historical	163,542	90,344	-73,198	55
014	Council on the Arts	504,744	442,454	-62,290	88
015	Attorney General	1,047,180	227,281	-819,899	22
020	Dept. of Environmental Quality	3,251,504	2,600,558	-650,946	80
022	Industrial Siting Administration	15	15	0	100
028	Board of Podiatry	0	-1	-1	NA
029	Water Development Commission	101,735	77,408	-24,327	76
032	Disaster and Civil Defense	1,385,359	1,337,399	-47,960	97
042	Geological Survey	85,782	50,339	-35,443	59
045	Highway Department	8,700,056	8,126,378	-573,678	93
046	Manpower Planning	10,453,651	6,412,386	-4,041,265	61
047	Department of Labor and Statistics	280,855	160,048	-120,807	57
051	Livestock Board	1,224,436	1,203,266	-21,170	98
053	DEPAD	5,187,303	2,722,535	-2,464,768	52
057	Community College Commission	127,393	72,066	-55,327	57
059	Board of Pharmacy	11,821	11,621	-200	98
060	Public Lands	250,355	172,088	-78,267	69
065	State Library	648,817	522,131	-126,686	80
067	University of Wyoming	43,696,247	26,498,329	-17,197,918	61
071	Health & Social Services	61,726,666	53,044,170	-8,682,496	86
074	Recreation Commission	2,589,634	1,049,066	-1,540,568	41
076	Occupational Health & Safety	498,360	462,101	-36,259	93

State Of Wyoming
AUGMENTING FUNDS
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source and Agency
For The Fiscal Year Ended June 30, 1985

AGENCY NO.	AGENCY	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
088	Wyoming Women's Center	$ 33,856	$ 11,450	$ -22,406	34%
089	Wyoming Honor Farm	486,105	308,765	-177,340	64
090	Children's Home	26,214	4,813	-21,401	18
091	Girls' School	134,387	77,282	-57,105	58
092	Hot Springs State Park	33,078	18,842	-14,236	57
093	Boys' School	134,461	94,686	-39,775	70
094	Pioneer Home	13,000	10,807	-2,193	83
095	State Hospital	356,883	94,562	-262,321	26
096	Training School	157,249	93,894	-63,355	60
097	Veterans' Home of Wyoming	45,201	15,383	-29,818	34
098	Wyoming Retirement Center	10,567	5,607	-4,960	53
099	State Penitentiary	2,912,714	463,662	-2,449,052	16
101	Supreme Court	205,446	28,449	-176,997	14
125	Judicial District 3A	320	3	-317	1
	TOTAL REVENUE	$189,489,877	$136,413,507	$-53,076,370	72%

Schedule 10

State Of Wyoming
GENERAL AND AUGMENTING FUNDS
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source and Agency
For The Fiscal Year Ended June 30, 1985

REVENUE CODE	REVENUE SOURCE	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
10000	Taxes	$258,995,246	$265,594,933	$ 6,599,687	103%
20000	Licenses Permits & Regulatory	4,094,743	4,485,083	390,340	110
30000	Fines Forfeitures & Penalties	1,334,729	1,280,858	-53,871	96
40000	Use of Property and Money	32,111,329	35,285,921	3,174,592	110
50000	Charges for Sales & Services	15,578,210	13,238,414	-2,339,796	85
60000	Revenue From Other Sources	123,724,165	115,443,741	-8,280,424	93
70000	Federal Aid and Grants	123,647,023	97,409,400	-26,237,623	79
90000	Non-Revenue Sources	74,432	205,510	131,078	276
	TOTAL REVENUE	$559,559,877	$532,943,860	$-26,616,017	95%

AGENCY NO.	AGENCY				
001	Governor	$ 2,142,803	$ 1,602,664	$ -540,139	75%
002	Secretary of State	2,446,458	2,751,676	305,218	112
003	State Auditor	2,161	58,557	56,396	2710
004	State Treasurer	88,090,844	100,543,203	12,452,359	114
005	Department of Education	23,907,015	16,220,481	-7,686,534	68
006	DAFC	3,640,146	7,546,061	3,905,915	207
007	Adjutant General	1,927,872	1,799,989	-127,883	93
008	Statewide Public Defender	238,733	257,933	19,200	108
009	Aeronautics Commission	7,107,044	6,795,644	-311,400	96
010	Department of Agriculture	1,886,084	420,325	-1,465,759	22
011	Dept. of Revenue and Taxation	256,298,628	261,388,556	5,089,928	102
012	Board of Architects	3,128	2,338	-790	75
013	Archives Museums and Historical	258,954	189,024	-69,930	73
014	Council on the Arts	504,744	442,454	-62,290	88
015	Attorney General	1,203,593	430,287	-773,306	36
016	Board of Barber Examiners	180	146	-34	81
018	Wyoming Real Estate Commission	0	7	7	NA
020	Dept of Environmental Quality	3,286,958	2,636,973	-649,985	80
022	Industrial Siting Administration	15	45	30	300
023	Public Service Commission	10,505	418,580	408,075	3985
028	Board of Podiatry	1,146	137	-1,009	12
029	Water Development Commission	101,735	77,560	-24,175	76
031	Board of Mines	521	1,870	1,349	359
032	Disaster and Civil Defense	1,385,359	1,331,168	-54,191	96
033	Board of Cosmetology	821	901	80	110
037	State Engineer	85,454	73,285	-12,169	86
038	Pari Mutuel Board	0	50	50	NA
039	State Examiner	555,788	466,626	-89,162	84

State Of Wyoming
GENERAL AND AUGMENTING FUNDS
STATEMENT OF REVENUE – ESTIMATED AND ACTUAL
By Source and Agency
For The Fiscal Year Ended June 30, 1985

AGENCY NO.	AGENCY	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
041	Fire Prevention & Electrical Sf	$ 261,905	$ 130,902	$ -131,003	50%
042	Geological Survey	158,775	122,771	-36,004	77
044	Insurance Department	8,875,808	7,974,674	-901,134	90
045	Highway Department	8,700,056	8,126,378	-573,678	93
046	Manpower Planning	10,453,651	6,412,386	-4,041,265	61
047	Department of Labor and Statistics	281,585	160,476	-121,109	57
050	Liquor Commission	6,226,006	4,008,271	-2,217,735	64
051	Livestock Board	1,596,234	1,598,696	2,462	100
053	DEPAD	5,187,303	2,723,719	-2,463,584	53
057	Community College Commission	127,393	293,982	166,589	231
059	Board of Pharmacy	11,821	11,621	-200	98
060	Public Lands	2,220,797	4,112,119	1,891,322	185
061	Bd. of Certified Public Accountants	4,201	4,020	-181	96
063	Governor's Residence	0	1	1	NA
065	State Library	648,817	522,136	-126,681	80
067	University of Wyoming	43,704,067	26,518,228	-17,185,839	61
070	Workers' Compensation	1,974,978	1,641,746	-333,232	83
071	Health & Social Services	61,820,019	54,666,125	-7,153,894	88
072	Retirement System	1,013,558	757,694	-255,864	75
074	Recreation Commission	2,862,531	1,270,131	-1,592,400	44
076	Occupational Health & Safety	498,360	463,357	-35,003	93
081	Board of Probation & Parole	0	47	47	NA
088	Wyoming Women's Center	33,856	11,867	-21,989	35
089	Wyoming Honor Farm	492,862	313,315	-179,547	64
090	Children's Home	32,666	18,309	-14,357	56
091	Girls' School	141,920	88,648	-53,272	62
092	Hot Springs State Park	33,078	18,882	-14,196	57
093	Boys' School	161,046	115,016	-46,030	71
094	Pioneer Home	535,137	595,850	60,713	111
095	State Hospital	1,299,168	1,610,052	310,884	124
096	Training School	749,950	751,186	1,236	100
097	Veterans' Home of Wyoming	476,328	498,334	22,006	105
098	Wyoming Retirement Center	755,295	605,666	-149,629	80
099	State Penitentiary	2,923,559	541,316	-2,382,243	19
101	Supreme Court	210,138	765,789	555,651	364
120	Judicial District 1A	0	725	725	NA
121	Judicial District 1B	0	420	420	NA
122	Judicial District 2A	0	270	270	NA
123	Judicial District 2B	0	180	180	NA
124	Judicial District 3B	0	10	10	NA
125	Judicial District 3A	320	320	0	100
126	Judicial District 4	0	50	50	NA

State Of Wyoming

GENERAL AND AUGMENTING FUNDS

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency

For The Fiscal Year Ended June 30, 1985

AGENCY NO.	AGENCY	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
127	Judicial District 5A	$ 0	$ 250	$ 250	NA%
129	Judicial District 6	0	535	535	NA
130	Judicial District 7A	0	340	340	NA
131	Judicial District 7B	0	260	260	NA
132	Judicial District 9A	0	255	255	NA
134	Judicial District 9B	0	128	128	NA
135	Judicial District 6B	0	550	550	NA
136	Judicial District 8B	0	210	210	NA
151	District Attny. - Laramie Co.	0	6	6	NA
201	Legislative Service Office	0	29,101	29,101	NA
	TOTAL REVENUE	$559,559,877	$532,943,860	$-26,616,017	95%

Schedule 11

State Of Wyoming
GENERAL FUND APPROPRIATION CONTROL
1984-86 APPROPRIATION STATUS
JUNE 30, 1985

	AGENCY	APPROPRIATIONS PRIOR YEARS	APPROPRIATIONS 1984-86	SPECIAL APPROPRIATIONS 1984-86	ADJUSTMENTS TO APPROPRIATIONS	TOTAL APPROPRIATIONS 1984-86	EXPENDED FY 1985	EXPENDED FY 1986	ENCUMBRANCES FY 1986	APPROPRIATION AVAILABLE FOR FY 1986
001	Governor	$ 2,003,321	$ 4,465,862	$ 1,254,566	$ 0	$ 7,723,749	$ 2,303,249	$ 0	$ 0	$ 5,420,500
002	Secretary of State	34,472	1,635,073	0	0	1,669,545	744,996	0	0	924,549
003	State Auditor	682,026	9,822,647	8,355,140	67,744,428	86,604,241	69,534,030	0	0	17,070,211
004	State Treasurer	32,040	15,349,244	6,000,000	1,773,435	23,154,719	7,880,864	0	0	15,273,855
005	Department of Education	291,541	7,221,128	0	0	7,512,669	3,400,890	0	0	4,111,779
006	DAFC	3,606,252	24,091,308	3,117,900	0	30,815,460	11,757,225	0	0	19,058,235
007	Adjutant General	430,886	3,198,787	428,000	0	4,057,673	2,067,323	0	0	1,990,350
008	Statewide Public Defender	2,713	2,453,489	0	0	2,456,202	1,202,015	0	0	1,254,187
009	Aeronautics Commission	1,051,016	5,754,454	0	0	6,805,470	2,151,934	0	0	4,653,536
010	Department of Agriculture	1,802,035	10,006,683	595,500	0	12,404,218	5,052,750	0	0	7,351,468
011	Revenue and Taxation	1,189,299	22,761,267	511,044	0	24,461,610	11,010,631	0	0	13,450,979
013	Archives Museums & Hist.	254,082	4,017,701	31,078	375,796	4,678,657	2,062,987	0	0	2,615,670
014	Council on the Arts	6,210	289,211	0	0	295,421	149,090	0	0	146,331
015	Attorney General	3,218,341	11,001,287	75,000	0	14,294,628	7,350,437	0	0	6,944,191
020	Environmental Quality	299,105	7,499,051	100,000	0	7,898,156	3,187,466	0	0	4,710,690
022	Industrial Siting Admin.	0	733,749	0	0	733,749	341,239	0	0	392,510
023	Public Service Commission	5,941	901,561	0	0	907,502	410,808	0	0	496,694
029	Water Development Comm.	123,125	1,114,594	0	0	1,237,719	559,343	0	0	678,376
031	Board of Mines	3,315	573,925	0	0	577,240	244,210	0	0	333,030
032	Disaster & Civil Defense	0	246,732	0	0	246,732	115,567	0	0	131,165
037	State Engineer	254,365	5,932,625	0	0	6,186,990	2,621,036	0	0	3,565,954
039	State Examiner	1,951	2,830,117	0	0	2,832,068	1,299,491	0	0	1,532,577
041	Fire Prevention	46,826	2,354,068	0	0	2,400,894	1,127,673	0	0	1,273,221
042	Geological Survey	21,403	1,313,676	0	0	1,335,079	665,870	0	0	669,209
044	Insurance Department	11,935	1,700,066	0	0	1,712,001	804,996	0	0	907,005
045	Highway Department	26,215	687,958	0	0	714,173	354,670	0	0	359,503
045	Highway Patrol	210,596	1,736,624	0	0	1,947,220	1,019,929	0	0	927,291
047	Labor and Statistics	18,686	1,209,413	0	0	1,228,099	565,684	0	0	662,415
051	Livestock Board	22,916	2,619,031	0	0	2,641,947	1,275,854	0	0	1,366,093

State Of Wyoming

GENERAL FUND APPROPRIATION CONTROL
1984-86 APPROPRIATION STATUS

JUNE 30, 1985

	AGENCY	APPROPRIATIONS PRIOR YEARS	APPROPRIATIONS 1984-86	SPECIAL APPROPRIATIONS 1984-86	ADJUSTMENTS TO APPROPRIATIONS	TOTAL APPROPRIATIONS 1984-86	EXPENDED FY 1985	EXPENDED FY 1986	ENCUMBRANCES FY 1986	APPROPRIATION AVAILABLE FOR FY 1986
053	DEPAD	$114,705,244	$ 5,152,440	$ 86,500	$ -181,894	$119,762,290	$ 42,239,464	$ 0	$ 0	$ 77,522,826
054	Board of Nursing	962	121,000	0	0	121,962	59,293	0	0	62,669
057	Community College Comm.	614	64,101,468	0	0	64,102,082	31,663,932	0	0	32,438,150
059	Board of Pharmacy	0	158,328	0	0	158,328	77,827	0	0	80,501
060	Public Lands	644,536	6,560,638	0	0	7,205,174	3,196,328	0	0	4,008,846
063	Governor's Residence	4,386	298,556	0	0	302,942	136,095	0	0	166,847
065	State Library	550,819	1,762,858	500,000	0	2,813,677	887,536	0	0	1,926,141
066	Travel Commission	242,470	4,195,929	470,000	0	4,908,339	1,877,155	0	0	3,031,244
067	University of Wyoming	13,442,230	147,584,131	5,340,902	0	166,367,263	74,564,497	0	0	91,802,766
069	WICHE	0	4,410,100	0	0	4,410,100	1,735,565	0	0	2,674,535
070	Workers' Compensation	195,797	6,256,986	0	0	6,452,783	4,309,420	0	0	2,143,363
071	Health & Soc.Services	2,581,231	132,173,923	24,000	0	134,779,154	62,154,205	0	0	72,624,949
072	Retirement	218,351	14,243,929	142,085	0	14,604,365	10,742,612	0	0	3,861,753
074	Recreation	2,094,782	7,312,394	640,075	-388,996	9,658,255	4,331,419	0	0	5,326,836
076	Occup. Health & Safety	0	663,166	0	0	663,166	304,400	0	0	358,766
080	Bd. of Charities & Reform	163,607	1,171,369	250,000	0	1,584,976	674,824	0	0	910,152
081	Bd of Probation & Parole	8,625	4,135,090	0	0	4,143,715	1,867,521	0	0	2,276,194
088	Wyoming Women's Center	2,217,882	2,526,548	0	0	4,744,430	2,881,933	0	0	1,862,497
089	Wyoming Honor Farm	426,218	1,930,822	499,000	0	2,856,040	1,400,863	0	0	1,455,177
090	Children's Home	91,141	2,889,306	100,000	-4,000	3,076,447	1,426,582	0	0	1,649,865
091	Girl's School	204,376	3,248,673	223,640	0	3,676,689	1,817,685	0	0	1,859,004
092	Hot Springs State Park	1,086,632	0	0	0	1,086,632	50,446	0	0	1,036,186
093	Boys' School	126,673	3,959,132	283,500	0	4,369,305	2,397,772	0	0	1,971,533
094	Pioneer Home	71,971	2,647,533	378,000	0	3,097,504	1,297,409	0	0	1,800,095
095	Hospital	817,384	24,036,390	30,000	0	24,883,774	12,047,659	0	0	12,836,115
096	Training School	1,051,051	28,914,306	834,460	0	30,799,817	14,682,711	0	0	16,117,106
097	Wyoming Veterans' Home	261,866	2,403,935	36,000	0	2,701,801	1,060,235	0	0	1,641,566
098	Wyoming Retirement Center	165,760	4,094,744	0	0	4,260,504	2,015,769	0	0	2,244,735
099	Penitentiary	308,177	17,481,025	2,567,196	0	20,356,398	8,221,126	0	0	12,135,272

State Of Wyoming
GENERAL FUND APPROPRIATION CONTROL
1984-86 APPROPRIATION STATUS
JUNE 30, 1985

AGENCY	APPROPRIATIONS PRIOR YEARS	APPROPRIATIONS 1984-86	SPECIAL APPROPRIATIONS 1984-86	ADJUSTMENTS TO APPROPRIATIONS	TOTAL APPROPRIATIONS 1984-86	EXPENDED FY 1985	EXPENDED FY 1986	ENCUMBRANCES FY 1986	APPROPRIATION AVAILABLE FOR FY 1986
101 Supreme Court	$ 59,251	$ 9,683,947	$ 0	$ 0	$ 9,743,198	$ 4,380,401	$ 0	$ 0	$ 5,362,797
103 Judicial Superv. Comm.	850	22,915	0	0	23,765	15,800	0	0	7,965
120 Judicial District 1A	5,850	350,114	0	0	355,964	164,080	0	0	191,884
121 Judicial District 1B	0	312,450	0	0	312,450	147,111	0	0	165,339
122 Judicial District 2A	0	312,215	0	0	312,215	143,878	0	0	168,337
123 Judicial District 2B	1,435	369,729	0	0	371,164	163,493	0	0	207,671
124 Judicial District 3B	0	325,592	0	0	325,592	139,815	0	0	185,777
125 Judicial District 3A	20,322	320,368	0	0	340,690	135,124	0	0	205,566
126 Judicial District 4	0	430,446	0	0	430,446	184,583	0	0	245,863
127 Judicial District 5A	3,500	312,336	0	0	315,836	172,872	0	0	142,964
128 Judicial District 5B	0	347,979	0	0	347,979	168,236	0	0	179,743
129 Judicial District 6	0	346,372	0	0	346,372	139,599	0	0	206,773
130 Judicial District 7A	0	282,912	0	0	282,912	130,696	0	0	152,216
131 Judicial District 7B	0	403,782	0	0	403,782	181,619	0	0	222,163
132 Judicial District 9A	0	386,874	0	0	386,874	175,737	0	0	211,137
133 Judicial District 8	0	342,184	0	0	342,184	153,435	0	0	188,749
134 Judicial District 9B	0	357,506	0	0	357,506	152,897	0	0	204,609
135 Judicial District 6B	0	363,219	0	0	363,219	153,189	0	0	210,030
136 Judicial District 8B	0	323,131	0	0	323,131	138,015	0	0	185,116
151 Dist. Attny. - Laramie Co	17,265	830,402	0	0	847,667	396,311	0	0	451,356
157 Dist. Attny. - Natrona Co	3,691	846,787	0	0	850,478	411,235	0	0	439,243
160 Co.& Prosecuting Attorney	0	846,875	0	0	846,875	421,544	0	0	425,331
201 Legislative Serv.Office	1,073,257	0	5,169,029	-757,299	5,484,987	2,698,589	0	0	2,786,398
TOTAL	$158,518,819	$666,074,185	$ 38,042,615	$ 68,561,470	$931,197,089	$442,352,799	$ 0	$ 0	$488,844,290

Schedule 12

State Of Wyoming
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1985

AGENCY	APPROPRIATION PRIOR YEAR	AUGMENTING REVENUE PRIOR YEAR	EXPENDITURES PRIOR YEAR	ENCUMBRANCES PRIOR YEAR	CREDIT TO FUND BALANCE	APPROPRIATION 1985	AUGMENTING REVENUE 1985	EXPENDITURES 1985	ENCUMBRANCES 1985	UNENCUMBERED BALANCE 1985
001 Governor	$ 2,003,321	$ 157,783	$ 1,310,003	$ 713,260	$ 137,841	$ 3,552,456	$ 1,443,190	$ 2,594,219	$ 0	$ 2,401,427
002 Secretary of State	34,472	0	28,982	0	5,490	825,204	0	716,014	0	109,190
003 State Auditor	682,026	0	330,500	345,995	5,531	69,651,939	0	69,203,530	325,394	123,015
004 State Treasurer	32,040	0	28,594	0	3,446	9,453,688	403,750	8,256,020	0	1,601,418
005 Department of Education	291,541	5,522,944	5,721,831	83,054	9,600	3,652,812	10,665,789	13,867,792	0	450,809
006 Dept. of Admin. & Fiscal Control	3,606,252	1,771	977,524	2,393,342	237,157	15,485,824	1,610,787	12,392,259	3,631,560	1,072,792
007 Adjutant General	430,886	159	197,382	233,651	12	2,119,518	1,754,149	3,624,249	150,800	98,618
008 Statewide Public Defenders	2,713	407	2,713	0	407	1,230,570	211,713	1,411,422	11,128	19,733
009 Aeronautics Commission	1,051,016	54,466	866,470	238,816	196	2,881,919	6,546,126	7,886,056	1,494,642	47,347
010 Department of Agriculture	1,802,035	25,645	984,871	581,773	261,036	5,091,535	6,805	4,100,330	435,774	562,236
011 Dept. of Revenue & Taxation	1,189,299	2,310	747,128	422,220	22,261	11,133,802	1,495,525	11,761,338	744,538	123,451
013 Archives, Museums & Historical	254,082	34,699	222,602	64,813	1,366	2,391,135	55,646	1,930,730	184,484	331,567
014 Council on the Arts	6,210	58,357	63,986	330	251	146,656	384,096	527,558	2,190	1,004
015 Attorney General	3,218,341	105,981	2,000,445	1,323,063	814	5,737,821	121,300	5,577,272	0	281,849
020 Dept. of Environmental Quality	299,105	238,453	469,773	3,136	64,649	3,617,536	2,362,105	5,318,251	242,065	419,325
022 Industrial Siting Administration	0	0	0	0	0	366,874	15	341,254	0	25,635
023 Public Service Commission	5,941	0	5,192	0	749	454,503	0	405,616	0	48,887
029 Water Development Commission	123,125	0	120,351	2,665	109	665,640	77,408	516,400	187,049	39,599
031 Board of Mines	3,315	0	2,255	0	1,060	285,845	0	241,955	0	43,890
032 Disaster and Civil Defense	0	760	34,485	0	(33,725)	118,916	1,336,639	1,418,482	0	37,073
037 State Engineer	254,365	0	199,080	36,662	18,623	3,021,457	0	2,421,957	81,559	517,941
039 State Examiner	1,951	0	1,951	0	0	1,413,549	0	1,297,540	0	116,009
041 Fire Prevention & Electrical Sf.	46,826	0	42,945	60	3,821	1,184,830	0	1,084,728	3,749	96,353
042 Geological Survey	21,403	31,295	52,682	0	16	677,905	19,043	663,527	25,403	8,018
044 Insurance Department	11,935	0	9,564	0	2,371	825,366	0	795,432	0	29,934
045 Highway Department	236,811	842,384	1,079,195	0	0	1,217,053	7,283,994	8,421,782	0	79,265
046 Division of Manpower Planning	0	2,929,773	2,929,773	0	0	0	3,482,613	3,482,613	0	0
047 Department of Labor & Statistics	18,686	82,689	93,168	6,461	1,746	604,678	77,359	632,564	27,005	22,468
051 Livestock Board	22,916	0	17,696	5,219	1	1,317,059	1,203,267	2,461,424	0	58,902
053 Economic Planning & Development	114,705,244	1,590,205	39,867,498	76,415,959	11,992	3,992,155	1,132,330	5,094,501	0	29,984
054 Board of Nursing	962	0	861	0	101	60,500	0	58,432	0	2,068
057 Community College Commission	614	0	614	0	0	31,943,144	72,066	31,735,384	0	279,826
059 Board of Pharmacy	0	0	0	0	0	79,164	11,621	89,448	0	1,337

State Of Wyoming
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)
For Fiscal Year Ended June 30, 1985

AGENCY	APPROPRIATION PRIOR YEAR	AUGMENTING REVENUE PRIOR YEAR	EXPENDITURES PRIOR YEAR	ENCUMBRANCES PRIOR YEAR	CREDIT TO FUND BALANCE	APPROPRIATION 1985	AUGMENTING REVENUE 1985	EXPENDITURES 1985	ENCUMBRANCES 1985	UNENCUMBERED BALANCE 1985
060 Public Lands	$ 644,536	$ 208	$ 431,270	$ 209,997	$ 3,477	$ 3,457,386	$ 171,880	$ 2,937,146	$ 498,009	$ 194,111
063 Governor's Residence	4,386	0	3,655	0	731	147,753	0	132,440	0	15,313
065 State Library	550,819	154,995	322,720	667,710	(284,616)	833,580	367,136	1,086,947	113,466	303
066 Travel Commission	242,470	0	224,801	0	17,669	2,091,924	0	1,652,354	312,211	127,359
067 University of Wyoming	13,442,230	1,581,870	10,636,919	3,261,516	1,125,665	72,022,449	24,916,459	90,425,907	4,780,177	1,732,824
069 West. Intr. Comm. for Higher Ed.	0	0	0	0	0	2,044,600	0	1,735,565	0	309,035
070 Workers' Compensation Division	195,797	0	195,797	0	0	4,526,910	0	4,113,623	0	413,287
071 Dept. of Health & Social Serv.	2,581,231	5,861,663	7,687,218	115,690	639,986	62,663,991	47,182,507	107,511,158	717,925	1,617,415
072 Retirement System	218,351	0	216,146	2,205	0	10,813,201	0	10,526,466	85,448	201,287
074 Recreation Commission	2,094,782	195,088	1,078,091	1,166,124	45,655	4,138,031	853,979	4,302,394	487,256	202,360
076 Occupational Health & Safety	0	19,581	6,597	0	12,984	326,787	442,520	759,904	0	9,403
080 Board of Charities & Reform	163,607	0	125,681	37,525	401	826,607	0	549,143	249,584	27,880
081 Dept. of Probation & Parole	8,625	0	8,625	0	0	1,988,640	0	1,858,896	0	129,744
088 Women's Center	2,217,882	10,467	1,697,846	528,686	1,817	1,407,116	983	1,195,537	12,007	200,555
089 Honor Farm	426,218	6,338	346,720	83,543	2,293	1,462,362	302,426	1,362,907	372,145	29,736
090 Children's Home	91,141	4,092	72,497	8,025	14,711	1,556,291	721	1,358,898	100,000	98,114
091 Girls' School	204,376	11,056	200,544	11,146	3,742	1,849,976	66,226	1,694,423	172,194	49,585
092 Hot Springs State Park	1,086,632	18,842	69,288	0	1,036,186	0	0	0	0	0
093 Boys' School	126,673	18,997	136,731	6,586	2,353	2,327,397	75,689	2,355,727	10,888	36,471
094 Pioneer Home	71,971	0	53,802	17,555	614	1,344,011	10,807	1,254,414	1,380	99,024
095 State Hospital	817,384	59,771	656,337	195,944	24,874	11,778,803	34,791	11,485,884	77,359	250,351
096 Training School	1,051,051	51,063	847,348	162,682	92,084	14,905,821	42,830	13,929,256	431,684	587,711
097 Veterans' Home of Wyoming	261,866	14,346	155,783	121,191	(762)	1,083,463	1,038	919,835	36,000	128,666
098 Wyoming Retirement Center	165,760	0	132,295	22,215	11,250	2,009,102	5,607	1,889,081	0	125,628
099 State Penitentiary	308,177	63,850	356,820	2,821	12,386	11,069,184	399,812	8,327,967	2,348,629	792,400
101 Supreme Court	59,251	6,634	57,899	0	7,986	4,904,810	21,815	4,350,950	1,585	574,090
103 Judicial Supervisory Commission	850	0	0	0	850	17,929	0	15,800	0	2,129
120 Judicial District 1A	5,850	0	2,242	0	3,608	190,906	0	161,838	0	29,068
121 Judicial District 1B	0	0	0	0	0	158,324	0	147,111	0	11,213
122 Judicial District 2A	0	0	0	0	0	156,324	0	143,878	0	12,446
123 Judicial District 2B	1,435	0	1,435	0	0	188,848	0	162,058	0	26,790
124 Judicial District 3B	0	0	0	0	0	164,796	0	139,815	0	24,981
125 Judicial District 3A	20,322	3	3	0	20,322	161,579	0	135,124	0	26,455

State Of Wyoming
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)
For Fiscal Year Ended June 30, 1985

AGENCY	APPROPRIATION PRIOR YEAR	AUGMENTING REVENUE PRIOR YEAR	EXPENDITURES PRIOR YEAR	ENCUMBRANCES PRIOR YEAR	CREDIT TO FUND BALANCE	APPROPRIATION 1985	AUGMENTING REVENUE 1985	EXPENDITURES 1985	ENCUMBRANCES 1985	UNENCUMBERED BALANCE 1985
126 Judicial District 4	$ 0	$ 0	$ 0	$ 0	$ 0	$ 200,951	$ 0	$ 184,583	$ 0	$ 16,368
127 Judicial District 5A	3,500	0	14,341	0	(10,841)	159,212	0	158,531	0	681
128 Judicial District 5B	0	0	0	0	0	180,239	0	168,236	0	12,003
129 Judicial District 6A	0	0	0	0	0	157,210	0	139,599	0	17,611
130 Judicial District 7A	0	0	0	0	0	141,456	0	130,696	0	10,760
131 Judicial District 7B	0	0	0	0	0	181,801	0	181,619	0	182
132 Judicial District 9A	0	0	0	0	0	194,883	0	175,737	0	19,146
133 Judicial District 8A	0	0	3,146	0	(3,146)	175,084	0	150,289	0	24,795
134 Judicial District 9B	0	0	0	0	0	180,503	0	152,897	0	27,606
135 Judicial District 6B	0	0	0	0	0	184,784	0	153,189	0	31,595
136 Judicial District 8B	0	0	0	0	0	163,619	0	138,015	0	25,604
151 District Attny. - Laramie County	17,265	0	17,265	0	0	417,598	0	379,046	0	38,552
157 District Attny. - Natrona County	3,691	0	2,937	679	75	434,747	0	408,298	0	26,449
160 County & Prosecuting Attorneys	0	0	0	0	0	423,125	0	421,544	0	1,581
201 Legislative Service Office	1,073,257	0	853,399	2,500	217,358	4,411,730	0	1,845,190	2,566,540	0
TOTAL	$158,318,819	$ 19,758,945	$ 85,026,312	$ 89,494,819	$ 3,756,633	$415,426,896	$116,654,562	$493,739,994	$ 20,921,827	$ 17,419,637

State of Wyoming
GENERAL FUND
EXPENDITURE SUMMARY AND PERCENT CHANGE
BY FUNCTIONAL CATEGORY
Fiscal Year 1981 through Fiscal Year 1985

Functional Government Unit	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985
General Government	$ 80,653,881	$ 59,671,557	$ 85,285,973	$ 83,597,141	$125,865,559
	69%	-26%	43%	-2%	51%
Elementary and Secondary Education	22,112,500	14,226,763	10,546,922	4,931,770	3,400,890
	27%	-36%	-26%	-53%	-31%
Higher Education	97,231,297	104,592,234	102,620,452	110,343,633	107,963,994
	60%	8%	-2%	8%	-2%
Libraries and Museums	1,861,369	2,266,533	2,840,637	3,210,637	3,099,613
	42%	22%	25%	13%	-3%
Hospitals, Health and Social Services	56,525,365	67,524,887	81,388,497	85,469,467	94,684,570
	24%	19%	21%	5%	11%
Manpower Services	1,651,084	1,933,718	2,597,089	2,381,978	4,875,104
	34%	17%	34%	-8%	105%
Correction and Law Enforcement	10,271,508	14,112,108	17,100,707	21,315,719	18,586,900
	44%	37%	21%	25%	-13%
Safety and Regulation	6,734,657	7,921,680	9,475,936	9,931,356	9,879,537
	25%	18%	20%	5%	-1%
Resource and Recreation	29,314,254	13,779,872	20,786,442	20,801,037	60,593,811
	150%	-53%	51%	0	191%
Transportation	3,527,645	9,105,443	8,148,102	4,593,759	3,526,533
	57%	158%	-11%	-44%	-23%
Professional and Commercial Licensing	93,444	101,717	119,702	125,742	137,120
	57%	9%	18%	5%	9%
Judicial	2,856,758	3,170,330	5,627,210	6,276,491	7,040,579
	33%	11%	77%	12%	12%
Legislative Service Office	2,319,892	1,628,862	2,228,767	2,021,217	2,698,589
	61%	-30%	37%	-9%	34%
TOTAL	$315,153,654	$300,035,704	$348,766,436	$354,999,947	$442,352,799
	54%	-5%	16%	2%	25%

Schedule 14

State of Wyoming
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
Fiscal Year 1981 through Fiscal Year 1985

	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985
GENERAL GOVERNMENT					
001 Governor	$ 5,764,255	$ 2,955,641	$ 2,254,461	$ 3,037,837	$ 2,303,249
002 Secretary of State	470,714	567,173	747,389	683,636	744,996
003 State Auditor	1,379,059	5,507,089	22,578,140	22,639,875	69,534,030
004 State Treasurer	13,847,514	15,889,985	15,168,202	14,170,822	7,880,864
006 DAFC	41,347,290	9,724,996	13,078,495	12,934,963	11,757,225
008 Statewide Public Defenders	905,497	971,928	1,146,545	1,184,668	1,202,015
011 Revenue and Taxation	8,474,232	9,598,251	10,823,800	10,727,834	11,010,631
015 Attorney General	5,580,443	7,201,445	9,080,622	9,189,661	7,350,437
039 State Examiner	1,029,965	1,176,121	1,226,628	1,329,955	1,299,491
063 Governor's Residence	98,031	109,890	115,588	127,523	136,095
072 Retirement System	1,415,423	5,551,982	8,025,383	5,776,846	10,742,612
080 Charities and Reform	341,458	417,056	480,352	619,553	674,824
151 DA - Laramie County	0	0	175,801	373,743	396,311
157 DA - Natrona County	0	0	174,383	378,850	411,235
160 County Attorneys	0	0	210,184	421,375	421,544
TOTAL	$ 80,653,881	$ 59,671,557	$ 85,285,973	$ 83,597,141	$125,865,559
ELEMENTARY AND SECONDARY EDUCATION					
005 Department of Education	$ 22,112,500	$ 14,226,763	$ 10,546,922	$ 4,931,770	$ 3,400,890
TOTAL	$ 22,112,500	$ 14,226,763	$ 10,546,922	$ 4,931,770	$ 3,400,890
HIGHER EDUCATION					
057 Community College Commission	$ 19,800,123	$ 22,219,602	$ 27,478,895	$ 29,935,573	$ 31,663,932
067 University of Wyoming	76,061,287	80,866,433	73,609,426	78,716,067	74,564,497
069 WICHE	1,369,887	1,506,199	1,832,131	1,691,993	1,735,565
TOTAL	$ 97,231,297	$104,592,234	$102,620,452	$110,343,633	$107,963,994
LIBRARIES AND MUSEUMS					
013 Archives, Museums and Historical	$ 1,243,891	$ 1,376,791	$ 2,008,776	$ 1,942,470	$ 2,062,987
014 Council on the Arts	91,912	79,285	111,787	142,092	149,090
065 State Library	525,566	$ 810,457	$ 720,074	$ 1,126,075	887,536
TOTAL	$ 1,861,369	$ 2,266,533	$ 2,840,637	$ 3,210,637	$ 3,099,613
HOSPITALS, HEALTH AND SOCIAL SERVICES					
071 Health and Social Services	$ 31,987,773	$ 37,266,647	$ 47,817,545	$ 52,902,596	$ 62,154,205
073 Council for Children and Youth	38,624	41,508	388	0	0
090 Children's Home	1,488,907	1,345,153	1,439,386	1,459,994	1,426,582
094 Pioneer Home	1,046,770	1,029,536	1,475,799	1,321,588	1,297,409
095 State Hospital	9,003,557	10,438,401	11,861,426	12,153,139	12,047,659
096 Training School	10,938,148	11,965,821	14,235,287	13,841,710	14,682,711
097 Veterans' Home of Wyoming	810,685	1,093,968	1,495,482	1,212,641	1,060,235
098 Wyoming Retirement Center	1,210,901	4,343,853	3,063,184	2,577,799	2,015,769
TOTAL	$ 56,525,365	$ 67,524,887	$ 81,388,497	$ 85,469,467	$ 94,684,570

State of Wyoming
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
Fiscal Year 1981 through Fiscal Year 1985

	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985
MANPOWER SERVICES					
047 Labor and Statistics	$ 441,072	$ 457,119	$ 572,802	$ 547,031	$ 565,684
070 Workers' Compensation	1,210,012	1,476,599	2,024,287	1,834,947	4,309,420
TOTAL	$ 1,651,084	$ 1,933,718	$ 2,597,089	$ 2,381,978	$ 4,875,104
CORRECTION AND LAW ENFORCEMENT					
081 Board of Probation and Parole	$ 1,116,203	$ 1,246,559	$ 1,493,677	$ 1,519,370	$ 1,867,521
088 Wyoming Women's Center	539,743	865,184	2,530,471	6,504,252	2,881,933
089 Wyoming Honor Farm	567,773	672,754	970,876	1,188,857	1,400,863
091 Girls' School	1,212,270	1,166,803	1,455,147	2,330,411	1,817,685
093 Boys' School	1,898,515	1,687,237	1,883,733	1,915,204	2,397,772
099 State Penitentiary	4,937,004	8,473,571	8,766,803	7,857,625	8,221,126
TOTAL	$ 10,271,508	$ 14,112,108	$ 17,100,707	$ 21,315,719	$ 18,586,900
SAFETY AND REGULATION					
007 Adjutant General	$ 1,166,221	$ 1,532,154	$ 1,770,310	$ 1,931,902	$ 2,067,323
019 Office of Traffic Safety	28,804	28,803	0	0	0
020 Environmental Quality	2,138,392	2,589,854	3,173,026	3,410,520	3,187,466
022 Industrial Siting Administration	152,536	231,795	339,927	350,167	341,239
023 Public Service Commission	328,641	330,020	406,633	333,485	410,808
031 Board of Mines	204,700	234,996	253,055	254,186	244,210
032 Disaster and Civil Defense	101,504	156,045	124,111	131,433	115,568
041 Fire Prevention	662,595	802,126	1,122,851	1,123,107	1,127,673
044 Insurance Department	672,777	656,125	753,168	824,049	804,996
051 Livestock Board	1,000,747	1,063,666	1,212,894	1,263,159	1,275,854
076 OSHA	277,740	296,096	319,961	309,348	304,400
TOTAL	$ 6,734,657	$ 7,921,680	$ 9,475,936	$ 9,931,356	$ 9,879,537
RESOURCE AND RECREATION					
010 Department of Agriculture	$ 4,721,034	$ 4,042,956	$ 5,771,255	$ 5,577,352	$ 5,052,750
029 Water Development Commission	395,460	370,673	634,904	516,619	559,343
037 State Engineer	2,204,070	1,967,397	2,787,696	2,857,780	2,621,036
042 Geological Survey	498,880	499,815	696,440	646,516	665,870
053 DEPAD	763,939	841,009	948,991	1,090,164	42,239,464
060 Public Lands	16,900,381	2,083,169	2,729,839	3,034,522	3,196,329
066 Travel Commission	1,321,379	1,260,921	1,855,069	1,720,973	1,877,155
074 Recreation Commission	2,055,874	2,160,497	4,704,589	4,657,507	4,331,418
092 Hot Springs State Park	453,237	553,435	557,659	699,604	50,446
TOTAL	$ 29,314,254	$ 13,779,872	$ 20,786,442	$ 20,801,037	$ 60,593,811
TRANSPORTATION					
009 Aeronautics Commission	$ 1,726,735	$ 7,087,931	$ 6,027,189	$ 2,436,966	$ 2,151,934
045 Highway Department	1,800,910	2,017,512	2,120,913	2,156,793	1,374,599
TOTAL	$ 3,527,645	$ 9,105,443	$ 8,148,102	$ 4,593,759	$ 3,526,533

State of Wyoming
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
Fiscal Year 1981 through Fiscal Year 1985

	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985
PROFESSIONAL AND COMMERCIAL LICENSING					
054 Board of Nursing	$ 37,586	$ 39,574	$ 50,664	$ 58,705	$ 59,293
059 Board of Pharmacy	55,858	62,143	69,038	67,037	77,827
TOTAL	93,444	$ 101,717	$ 119,702	$ 125,742	$ 137,120
JUDICIAL					
101 Supreme Court	$ 979,955	$ 1,022,816	$ 1,273,084	$ 3,620,999	$ 4,380,400
103 Judicial Supervisory Commission	0	9	0	2,901	15,800
104 Law Library	99,383	96,661	177,672	0	0
120 Judicial District 1A	100,225	115,913	132,965	150,837	164,080
121 Judicial District 1B	107,692	112,339	136,009	144,811	147,111
122 Judicial District 2A	99,943	105,038	132,510	145,872	143,878
123 Judicial District 2B	80,253	108,461	168,068	182,532	163,493
124 Judicial District 3B	106,355	117,860	137,023	145,033	139,815
125 Judicial District 3A	92,467	97,043	111,652	140,918	135,124
126 Judicial District 4	134,571	151,610	207,623	186,390	184,583
127 Judicial District 5A	94,818	106,477	153,695	160,447	172,872
128 Judicial District 5B	127,659	133,093	152,498	162,782	168,236
129 Judicial District 6	109,008	116,970	148,843	149,223	139,599
130 Judicial District 7A	98,235	110,647	128,187	130,241	130,696
131 Judicial District 7B	123,356	135,619	160,848	162,283	181,619
132 Judicial District 9A	101,096	144,628	159,708	180,152	175,737
133 Judicial District 8	99,339	112,222	123,155	135,185	153,435
134 Judicial District 9B	112,137	126,068	161,484	159,179	152,897
135 Judicial District 6B	91,415	146,770	159,972	178,622	153,189
136 Judicial District 8B	98,851	110,086	130,925	138,084	138,015
150 County Courts	0	0	1,671,289	0	0
TOTAL	$ 2,856,758	$ 3,170,330	$ 5,627,210	$ 6,276,491	$ 7,040,579
LEGISLATIVE					
201 Legislative Service Office	$ 2,319,892	$ 1,628,862	$ 2,228,767	$ 2,021,217	$ 2,698,589
TOTAL	$ 2,319,892	$ 1,628,862	$ 2,228,767	$ 2,021,217	$ 2,698,589
GRAND TOTAL	$315,153,654	$300,035,704	$348,766,436	$354,999,947	$442,352,799

Schedule 15

State of Wyoming
GENERAL FUND
BALANCE SHEET
June 30, 1985

ASSETS:		
Cash		$138,930,545
Petty Cash		90,780
Accounts Receivable		4,329,601
Non-Sufficient Funds Checks		3,575
Due from Trust and Agency Fund		10,000
Due from Permanent Land Fund		27,484
Due from Permanent Mineral Trust Fund		721,087
Total Assets		$144,113,072
LIABILITIES, RESERVES AND FUND BALANCE:		
Liabilities:		
Due to Treasurer	$ 90,780	
Due to Federal Fund	3,655	
Total Liabilities		$ 94,435
Reserves:		
Reserve for Appropriation Prior to 1985	$ 89,494,819	
Reserve for Appropriation 1985	20,921,827	
Total Reserves		$110,416,646
Fund Balance June 30, 1985		33,601,991
Total Liabilities, Reserves and Fund Balance		$144,113,072

THE EARMARKED REVENUE FUND

The Earmarked Revenue Fund was established to account for state revenue which is specifically dedicated by law, whether earmarked or restricted, to defray the cost of a particular governmental unit, activity or function of state government, and to account for the proceeds from bond issues, except as otherwise provided by law.

This fund consists largely of accounts used by the various professional and commercial licensing boards. During recent years, the Legislature has used this fund for the collection and distribution of special revenues to state agencies, school districts, cities, counties, and special districts.

Schedule 18 lists the accounts of the Earmarked Revenue Fund and shows the receipts and expenditures of each during the fiscal year. It also shows the beginning and ending cash and investment balance for each account at the close of fiscal year 1985.

State Of Wyoming
EARMARKED REVENUE FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source and Agency
For Fiscal Year Ended June 30, 1985

REVENUE CODE	REVENUE SOURCE	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
11000	Property Taxes	$101,110,000	$101,069,791	$ -40,209	100%
12000	Sales Use Excise Taxes	1,976,084	1,120,686	-855,398	57
13001	Severance Tax - Coal	64,986,943	59,860,368	-5,126,575	92
13002	Oil & Gas Conservation Tax	1,293,248	792,678	-500,570	61
13003	Severance Tax - Trona	2,700,000	1,346,960	-1,353,040	50
13004	Severance Tax - Uranium	1,200,000	507,206	-692,794	42
13005	Severance Tax - Stripper Oil	0	352,966	352,966	NA
13008	Severance Tax - Oil	0	4,814,078	4,814,078	NA
13009	Severance Tax - Gas	0	2,455,947	2,455,947	NA
19000	Pari-Mutuel 1% Wager	32,735	17,735	-15,000	54
20000	License Permit & Regulatory	622,155	696,690	74,535	112
30000	Fines Forfeitures & Penalties	5,750	39,790	34,040	692
41007	Federal Mineral Royalties	136,906,000	124,008,311	-12,897,689	91
44000	Income From Investments	940,870	22,478,938	21,538,068	2389
49000	Other Property & Money	0	14,491	14,491	NA
50000	Charges For Sales & Services	1,447,507	2,028,643	581,136	140
61000	Local Government	27,485,810	25,199,968	-2,285,842	92
63000	Other Public Sources	317,248	100,386	-216,862	32
64000	Intergovernmental Sources State	72,452,140	22,106,319	-50,345,821	31
65000	Refund Etc.- Prior Year	611,824	614,448	2,624	100
66000	Intra - Agency Sources	224,845,887	111,904,437	-112,941,450	50
70000	Federal Aids And Grants	16,767,990	15,706,482	-1,061,508	94
90000	Non-Revenue Receipts	15,030	2,916,471	2,901,441	19404
	TOTAL REVENUE	$655,717,221	$500,153,789	$-155,563,432	76%
ACCOUNT NO.	ACCOUNT				
003-030	Budget Reserve Account	$ 68,356,252	$ 68,356,252	$ 0	100%
005-008	School Dist. Capital Const.	8,100,000	8,643,960	543,960	107
005-009	School Foundation Program	340,250,000	201,048,137	-139,201,863	59
006-071	Capital Facilities Revenue	30,000,000	20,088,187	-9,911,813	67
006-096	Herschler Building Const.	250,000	528,691	278,691	211
010-015	Predatory And Pest Control	535,167	424,225	-110,942	79
010-018	Wheat Commission	130,213	76,740	-53,473	59
010-022	Leaf Cutter Bees	1,200	2,311	1,111	193
012-001	Board Of Architects	19,057	32,737	13,680	172
013-008	SHPO - R&C Earmarked	0	59,430	59,430	NA
013-013	Lgd Microfilm Project	17,945	0	-17,945	0
015-001	Little Big Horn	0	69	69	NA
015-009	Crime Victim's Comp Act.	0	75,050	75,050	NA

State Of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency

For Fiscal Year Ended June 30, 1985

ACCOUNT NO.	ACCOUNT	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
016-001	Barber Examiner's Board	$ 10,353	$ 9,713	$ -640	94%
018-001	Real Estate Board	205,910	132,291	-73,619	64
018-002	Real Estate Recovery Fund	15,000	4,080	-10,920	27
018-003	Real Estate Education Fund	8,000	10,157	2,157	127
022-002	Industrial Siting Administration	1,086,522	979,939	-106,583	90
023-001	Public Service Comm. Admin.	300,489	254,113	-46,376	85
023-002	Public Service Comm. Utilities	1,600,382	963,356	-637,026	60
023-004	Highway Crossing Protection	268,119	73,336	-194,783	27
028-001	Board of Regis. in Podiatry	504	1,746	1,242	346
029-002	Little Snake Riv. Wat. Mgmt. Pro.	135,141	0	-135,141	0
029-003	Stage III - Little Snake	4,724,223	300,000	-4,424,223	6
029-004	City Grants	1,637,288	210,000	-1,427,288	13
029-006	Rawlins	1,000,000	300,000	-700,000	30
029-007	Northeast Wyoming	37,722	0	-37,722	0
029-011	Powder River	103,463	66,337	-37,126	64
029-012	Westside	1,500,000	305,000	-1,195,000	20
029-014	Iron Creek	4,798	0	-4,798	0
029-015	Deer Creek	3,008,381	805,000	-2,203,381	27
029-016	Upper Green River	31,846	0	-31,846	0
029-017	Gooseberry	1,000,000	105,000	-895,000	11
029-018	Wind River/Blue Holes	157,451	66,000	-91,451	42
029-021	Casper Aquifer	12,582	0	-12,582	0
029-024	Riverton Valley	70,064	0	-70,064	0
029-025	Corn Creek	20,878	0	-20,878	0
029-026	Little Snake Riv. Wat. Mgmt.	19,894,929	644,757	-19,250,172	3
029-029	Big Sandy	226,348	0	-226,348	0
029-031	Administration	287,516	142,030	-145,486	49
029-032	Rock Springs/Green River	4,679	0	-4,679	0
029-033	Tongue River	738,185	212,600	-525,585	29
029-034	Smith's Fork	303,052	300,000	-3,052	99
029-035	Upper Bear - West Fork	196,274	94,356	-101,918	48
029-036	Cody Canal	92,226	70,000	-22,226	76
029-037	Shoshone	352,594	200,000	-152,594	57
029-038	Shell Valley	777,328	400,000	-377,328	51
029-039	Kemmerer Level II	290,920	0	-290,920	0
029-040	Willwood Level II	467,011	0	-467,011	0
029-041	Prairie Dog	20,644	20,000	-644	97
029-042	Willwood Level III	72,210	0	-72,210	0
029-043	Middle Fork Rural	230,000	85,500	-144,500	37
029-044	Crow Creek	10,000	5,000	-5,000	50
029-045	Environ/Arch	1,556,000	193,000	-1,363,000	12
029-046	Lovell	80,000	5,000	-75,000	6

State Of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency

For Fiscal Year Ended June 30, 1985

ACCOUNT NO.	ACCOUNT	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
029-047	Lake Hattie	$ 125,000	$ 55,000	$ -70,000	44%
029-048	Clark's Fork	550,000	253,164	-296,836	46
029-049	UB - Sulphur Creek	900,000	405,000	-495,000	45
029-050	MF - Powder R. Res	3,000,000	305,000	-2,695,000	10
029-051	UB - West Fork	750,000	105,000	-645,000	14
029-052	Buffalo - Municipal	50,000	50,000	0	100
029-053	Glenrock	220,000	105,000	-115,000	48
029-054	Goshen ID Rehab	50,000	50,000	0	100
029-055	Horse Creek Res.	250,000	105,000	-145,000	42
029-056	Sheridan Area Supply	750,000	105,000	-645,000	14
030-001	Board of Chiropractic Examiners	10,867	16,218	5,351	149
033-001	Board of Cosmetology	41,276	47,740	6,464	116
034-001	Board of Dental Examiners	29,508	41,763	12,255	142
035-001	Board of Embalmers	7,525	8,816	1,291	117
036-001	Employment Security Commission	16,712,990	15,632,367	-1,080,623	94
037-002	Gen Stream Adjud Suit - Div III	21,980	21,980	0	100
037-004	Little Big Horn	0	411	411	NA
037-008	Examining Engineers	84,218	80,452	-3,766	96
038-001	Para-Mutuel Board	64,973	62,199	-2,774	96
039-007	Collection Agency Board	2,591	3,352	761	129
044-003	Insurance Agents Licensing	4,920	202,386	197,466	4114
051-006	Veterinary Medicing	20,695	14,333	-6,362	69
051-007	Livestock Inspection	0	1,539,941	1,539,941	NA
052-001	Medical Licensing Board	87,348	95,948	8,600	110
053-005	Buffalo Grant	1,000,000	0	-1,000,000	0
053-006	Rawlins Grant	258,876	11,830	-247,046	5
053-012	Wyo Water Develop. Acct. Coal	0	65,678,910	65,678,910	NA
053-013	Park Reservoir Dam Project	89,040	82,040	-7,000	92
053-014	Park Reservoir Dist. Loan	1,526,274	26,274	-1,500,000	2
053-015	Water Development Oil & Gas	0	9,987,319	9,987,319	NA
053-020	Crystal/Granite Level III	750,000	263,471	-486,529	35
053-023	Hawk Springs Dam Project	8,065,559	4,932,927	-3,132,632	61
053-024	Riverton/Riverton Valley	5,750,005	0	-5,750,005	0
053-027	Laprele	1,500,000	1,466,355	-33,645	98
053-051	Kirby Ditch	141,000	0	-141,000	0
053-053	Basin	1,750,000	33,419	-1,716,581	2
053-054	Fremont Lake	300,000	18,422	-281,578	6
054-001	Board of Nursing	161,477	198,011	36,534	123
055-001	Oil and Gas Commission	1,381,763	1,307,409	-74,354	95
055-070	Oil and Gas Capital Outlay	5,500	0	-5,500	0
055-071	Oil & Gas Art in Pub. Places	5,710	0	-5,710	0
056-001	Board of Optometry	7,926	14,044	6,118	177

State Of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency
For Fiscal Year Ended June 30, 1985

ACCOUNT NO.	ACCOUNT	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
057-003	Community Colleges	$ 0	$ 2,068,435	$ 2,068,435	NA%
058-002	Bd of Speech Path. & Audio.	7,308	4,551	-2,757	62
059-002	Board of Pharmacy	41,411	69,979	28,568	169
060-006	Wyo Coal Tax Revenue	38,886,943	28,155,325	-10,731,618	72
060-009	Govt. Roy. Cities Co. Sp.Sch Dist.	48,141,000	22,455,120	-25,685,880	47
060-010	Govt. Roy.- Education Loans	23,348,000	14,678,916	-8,669,084	63
060-011	Govt. Roy.- Education Grants	3,012,000	4,485,286	1,473,286	149
060-012	Govt. Roy.- College Const.	0	10,323,454	10,323,454	NA
060-020	Govt. Royalty Loan Reserve	0	2,537,201	2,537,201	NA
060-032	Comm. College Bond Int. Income	0	2,196	2,196	NA
060-033	Comm. Coll. Curr. Mon. Const. Acct	4,405,000	320,266	-4,084,734	7
061-001	Wyoming Board Cpa's	77,945	80,793	2,848	104
062-001	Board Physical Therapy	2,279	3,541	1,262	155
064-001	Board of Hearing Aid Spec.	5,191	5,957	766	115
068-001	Board of Psychologists	8,118	6,912	-1,206	85
071-001	Comm. Employment Handicapped	25,496	13,875	-11,621	54
071-045	Nursing Services	1,093,500	1,176,497	82,997	108
071-050	Project Help	20,700	30	-20,670	0
074-003	Review and Compliance	0	18,290	18,290	NA
079-001	Board of Nursing Home Admin.	3,522	2,605	-917	74
102-001	Board of Law Examiners	12,921	12,993	72	101
201-003	Legislative Service Office	0	4,110,966	4,110,966	NA
	TOTAL REVENUE	$655,717,221	$500,153,789	$-155,563,432	76%

State Of Wyoming
EARMARKED REVENUE FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	RESERVE FOR ENCUMBRANCES PRIOR YEARS	EXPENDITURES PRIOR YEARS	ENCUMBRANCES PRIOR YEARS	CREDIT (CHARGE) TO FUND BALANCE	FY 1985 APPROPRIATIONS (REVISED)	FY 1985 EXPENDITURES	FY 1985 ENCUMBRANCES	FY 1985 UNENCUMBERED BALANCE
005-008	School Dist. Cap.Const.	$ 0	$ 0	$ 0	$ 0	$ 8,100,000	$ 7,925,941	$ 0	$ 174,059
005-009	School Foundation Program	0	0	0	0	340,250,000	181,531,118	0	158,718,882
006-071	Capital Outlay	0	0	0	0	30,000,000	20,088,187	0	9,911,813
006-096	Herschler Building	3,238,744	2,302,537	545,918	390,289	250,000	0	0	250,000
010-015	Predatory and Pest Control	0	0	0	0	535,167	415,304	0	119,863
010-018	Wheat Commission	0	0	0	0	130,213	89,240	0	40,973
010-022	Leaf Cutter Bees	0	0	0	0	1,200	360	0	840
012-001	Board of Architects	0	0	0	0	28,969	19,423	0	9,546
013-013	Lqd Microfilm Project	17,945	6,831	0	11,114	0	0	0	0
016-001	Barber Examiner's Board	0	0	0	0	10,953	8,316	0	2,637
018-001	Real Estate Board Admin.	28,826	26,701	0	2,125	201,084	187,528	1,374	12,182
018-002	Real Estate Recovery Fund	0	0	0	0	15,000	0	0	15,000
018-013	Real Estate Education Fund	0	0	0	0	8,000	7,566	0	434
022-002	Industrial Siting Admin.	250,584	768,347	0	-517,763	835,938	94,093	0	741,845
023-001	Public Service Comm. Admin.	1,617	618	0	999	297,873	238,782	0	59,091
023-002	Public Service Comm. Utilities	40,889	30,175	0	10,714	1,548,778	1,370,310	34,953	143,515
023-004	Highway Crossing Protection	148,119	69,356	78,763	0	120,000	-4,444	0	124,444
028-001	Board of Regis in Podiatry	0	0	0	0	504	367	0	137
029-000	Water Development Admin.	28,650,955	2,030,556	21,728,626	4,891,773	17,037,803	2,800,802	14,237,001	0
030-001	Board of Chiropractic Examiners	0	0	0	0	10,867	9,586	0	1,281
033-001	Board of Cosmetology	0	0	0	0	64,526	51,094	1,650	11,782
034-001	Board of Dental Examiners	0	0	0	0	49,508	32,565	0	16,943
035-001	Board of Embalmers	0	0	0	0	7,525	4,926	0	2,599
036-001	Employment Security Commission	0	0	0	0	16,712,990	14,873,632	25,994	1,813,364
037-002	Gen Stream Adjud Suit - Div III	0	0	0	0	21,980	6,818	0	15,162
037-008	Examining Engineers	700	500	0	200	115,823	109,636	0	6,187
038-001	Pari-Mutuel Board	0	0	0	0	85,935	85,031	0	904
039-007	Collection Agency Board	0	0	0	0	2,591	1,568	0	1,023

State Of Wyoming
EARMARKED REVENUE FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	RESERVE FOR ENCUMBRANCES PRIOR YEARS	EXPENDITURES PRIOR YEARS	ENCUMBRANCES PRIOR YEARS	CREDIT (CHARGE) TO FUND BALANCE	FY 1985 APPROPRIATIONS (REVISED)	FY 1985 EXPENDITURES	FY 1985 ENCUMBRANCES	FY 1985 UNENCUMBERED BALANCE
044-003	Insurance Agents Licensing Board	$ 0	$ 0	$ 0	$ 0	$ 9,280	$ 7,417	$ 0	$ 1,863
051-006	Veterinary Medicing	0	0	0	0	20,695	18,965	0	1,730
052-001	Medical Licensing Board	0	0	0	0	87,346	66,775	0	20,573
053-000	Economic Planning & Development	3,039,750	1,323,571	1,716,179	0	18,091,000	5,354,457	12,736,543	0
054-001	Board of Nursing	13,145	12,300	0	845	148,332	128,143	0	20,189
055-001	Oil & Gas Comm. Administration	33,209	32,598	0	611	1,348,554	1,220,641	17,640	110,273
055-070	Oil & Gas Comm. Capital Construction	0	0	0	0	5,500	0	0	5,500
055-071	Oil & Gas Comm. Art in Public Places	5,710	5,100	0	610	0	0	0	0
056-001	Board of Optometry Administration	0	0	0	0	7,926	3,465	0	4,461
057-003	Community College Commission	0	0	0	0	2,422,735	1,970,234	0	452,501
058-002	Bd.of Speech Pathologists & Audiologists	0	0	0	0	7,308	3,515	0	3,793
059-002	Board of Pharmacy	0	0	0	0	41,411	40,309	0	1,102
060-006	Wyoming Coal Tax Revenue	14,044,000	6,807,294	4,279,519	2,957,187	35,842,943	11,671,060	26,105,655	-1,933,772
060-009	Govt.Roy.Dist.Cities Counties & Towns	23,141,000	13,198,753	5,376,735	4,565,512	25,000,000	9,987,536	10,447,498	4,564,966
060-010	Govt. Roy. Education Loans	7,348,000	99,199	6,605,866	642,935	16,000,000	0	0	16,000,000
060-011	Govt. Roy. Education Grants	12,000	9,671	1,538	791	3,000,000	2,566,881	0	433,119
060-033	Wyo Comm. col. Cur. Money Const. Acct.	2,400,000	1,744,762	530,747	124,491	2,005,200	5,195	0	2,000,005
061-001	Wyoming Board of CPA'S	0	0	0	0	77,945	69,187	0	8,758
062-001	Board of Physical Therapy	0	0	0	0	2,279	2,204	0	75
064-001	Board of Hearing Aid Specialists	988	988	0	0	4,203	4,170	0	33
067-093	Capital Facilities Univ. of Wyo.	22,813	0	0	22,813	-22,813	0	0	-22,813
068-001	Board of Psychologists	0	190	0	-190	8,118	2,621	0	5,497
071-001	Comm. Employment Handicapped	0	0	0	0	25,495	14,161	10,125	1,209
071-045	Nursing Services	0	0	0	0	1,093,500	1,056.477	0	37,023
071-050	Project Hope	0	0	0	0	20,700	607	0	20,093
079-001	Board of Nursing Home Admin.	0	0	0	0	4,378	3,335	0	1,043
102-001	Board of Law Examiners	0	0	0	0	12,921	10,916	0	2,005
	TOTAL	$ 82,438,994	$ 28,470,047	$ 40,863,891	$ 13,105,056	$521,708,185	$264,156,020	$ 63,618,433	$193,933,732

State of Wyoming
EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNT
(Coal Tax 02-053-012)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
For Fiscal Year Ended June 30, 1985

			Loans, Grants and Appropriations Unused July 1, 1983, and Authorized 1984 S.L.						
Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriations
029-004	Ch. 8, 1981 S.L.								
	41-2-119	Water Development Grants	$		$ 1,637,288	$	$ 156,366	$	$ 1,480,922
	Ch. 35, 1984 S.L.Sec.(2)								
053-013	Ch. 41, 1982 S.L.								
	41-2-506	Park Reservoir Dam			29,040		29,040		0
	Ch.41,1982 S.L.	Park Reservoir Dam Admin.			25,000		25,000		0
053-014	Ch. 41, 1982 S.L.								
	41-2-501	Park Reservoir Dam	26,275	5% 40 yrs[2]			26,275		0
029-003	Ch. 26, 1981 S.L.	State III Battle Creek to							
	Section 54	Jack Creek				4,723,724	353,217	4,370,507*	0
029-002	Ch. 72, 1980 S.L.	Little Snake River							
	Section 2	Water Management Project				135,142	0	135,142*	0
029-007	Ch. 60, 1982 S.L.(3)(c)	Northeast Development				37,722	4,521	33,201[1]	0
029-011	Ch. 60, 1982 S.L.(3)(g)	Powder River				103,463	91,348	12,115[1]	0
029-014	Ch. 60, 1982 S.L.(4)(b)	Iron Creek				4,798	0	4,798[1]	0
029-015	Ch. 60, 1982 S.L.(4)(c)	Deer Creek				8,381	3,188	5,193[1]	0
	Ch. 52, 1982 S.L.(5)(a)	Deer Creek				3,000,000	814,657		2,185,343
029-016	Ch. 60, 1982 S.L.(4)(d)	Upper Green River				31,846	31,846		0

State of Wyoming

EARMARKED REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNT

(Coal Tax 02-053-012)

STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)

For Fiscal Year Ended June 30, 1985

			Loans, Grants and Appropriations Unused July 1, 1983, and Authorized 1984 S.L.						
Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriations
029-021	Ch. 60, 1982 S.L. (4)(f)	Casper Aquifer	$		$	$	$	$	$
	Ch. 66, 1983 S.L. (4)(f)	Casper Aquifer				12,582	9,945	2,637[1]	0
029-018	Ch. 60, 1982 S.L. (4)(g)	Wind River-Blue Holes				457,451	65,846		
	Ch. 228, 1985 S.L. (4)(g)							300,000*	91,605
029-025	Ch. 60, 1982 S.L. (5)(c)	Corn Creek				20,878	123		20,755
029-026	Ch. 60, 1982 S.L. (5)(d)	Little Snake River Project				19,894,929	529,337		19,365,592
029-029	Ch. 60, 1982 S.L. (5)(g)	Big Sandy				226,348	2,560		223,788
053-054	Ch. 60, 1982 S.L. (5)(j)	Fremont Lake	300,000	5% 30 yrs			18,422		281,578
	Ch. 60, 1982 S.L. (5)(k)	Granger	120,000	5% 30 yrs					120,000
029-031	Ch. 60, 1982 S.L. (8)	Water Commission Appropriation				287,906	96,167		191,739
053-016	Ch. 10, 1982 S.L. (3)	Buffalo Bill Dam				47,000,000			47,000,000
029-042	Ch. 166, 1983 S.L. (3)(j)	Little Big Horn				72,211	22,312		49,899
029-032	Ch. 166, 1983 S.L. (3)(k)	Rock Springs-Green River				59,679		55,000*	4,679
	Ch. 228, 1985 S.L. (3)(k)								
029-033	Ch. 166, 1983 S.L. (3)(m)	Tongue River				238,184	102,660	135,524[1]	0
029-034	Ch. 166, 1983 S.L. (3)(n)	Smith Fork Bear River Drainage				3,052	547		2,505
029-041	Ch. 166, 1983 S.L. (3)(o)	Prairie Dog				20,644	20,644		0
029-035	Ch. 166, 1983 S.L. (4)(m)	Upper Bear River II				46,274	41,078	5,196[1]	
029-036	Ch. 166, 1983 S.L. (4)(n)	Cody Canal (LCS)				92,226	23,579		68,647
029-037	Ch. 166, 1983 S.L. (4)(o)	Shoshoni Municipal Pipeline				352,594	147,087		205,507
029-038	Ch. 166, 1983 S.L. (4)(p)	Shell Valley Watershed				327,328	279,814		47,514

State of Wyoming

EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNT

(Coal Tax 02-053-012)

STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)

For Fiscal Year Ended June 30, 1985

			Loans, Grants and Appropriations Unused July 1, 1983, and Authorized 1984 S.L.						
Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriations
029-039	Ch. 166, 1983 S.L. (4)(g)	Kemmerer II	$		$	$ 290,920	$ 32,772	$	$ 258,148
053-006	Ch. 166, 1983 S.L. (5)(m)	Rawlins				38,876	9,077		29,799
053-005	Ch. 166, 1983 S.L. (5)(0)	Town of Buffalo				0			0
029-040	Ch. 166, 1983 S.L. (5)(p)	Willwood Level II				467,011	5,100		461,911
053-013	Ch. 166, 1983 S.L. (5)(q)	Town of Encampment				60,000	53,000		7,000
	Ch. 166, 1983 S.L. (5)(n)	Kirby Ditch				50,000		50,000[1]	0
	Appropriations 1984 S.L.								
053-053	Ch. 20 1984 S.L. (2)	Town Basin Water Projects			875,000*		16,710		858,290
			875,000*	4% 40 yrs.			16,709		858,291
029-043	Ch. 52 1984 S.L. (3)(a)	Middle Fork Rural Domestic Water Supply				50,000	31,377	18,622[1]	0
029-044	Ch. 52 1984 S.L. (3)(b)	Crow Creek Ground Water Recharge				10,000	0		10,000
029-045	Ch. 52 1984 S.L. (3)(c)	Environmental and Archaelogical Assessment				7,000	3,201	3,799[1]	
029-045	Ch. 52 1984 S.L. (4)(g)	Environmental and Archaelogical Assessment				124,000	15,781		108,219
029-045	Ch. 52 1984 S.L. (5)(f)	Environmental and Archaelogical Assessment				249,000			249,000
	Ch. 228 1985 S.L. (5)(f)					1,176,000*	154,002		1,021,998
029-034	Ch. 52 1984 S.L. (4)(a)	Smith's Forks Project				200,000			
		Bear River Drainage				100,000*	255,998		44,002

State of Wyoming

EARMARKED REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNT

(Coal Tax 02-053-012)

STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)

For Fiscal Year Ended June 30, 1985

			Loans, Grants and Appropriations Unused July 1, 1983, and Authorized 1984 S.L.						
Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriation
029-035	Ch. 52 1984 S.L. (4)(b)	Upper Bear-West Fork	$		$	$ 150,000	$ 67,242	$ 82,758[1]	$ 0
029-046	Ch. 52 1984 S.L. (4)(c)	Lovell Irrigation District Rehab				80,000	1,813	78,187[1]	0
029-006	Ch. 52 1984 S.L. (4)(d)	Rawlins Groundwater Invest.				200,000	187,896	12,104[1]	0
029-047	Ch. 52 1984 S.L. (4)(e)	Lake Hattie Rehabilitation				25,000	147	24,853[1]	0
029-048	Ch. 52 1984 S.L. (4)(f)	Big Horn Basin-Clarks Fork Master Plan				550,000	215,320		334,680
029-017	Ch. 52 1984 S.L. (5)(b)	Gooseberry				2,000,000	85,881	1,000,000*	914,119
029-012	Ch. 52 1984 S.L. (5)(c)	Westside				1,500,000	260,443		1,239,557
029-049	Ch. 52 1984 S.L. (5)(d)	Upper Bear River-Sulphur Creek				900,000	331,550		568,450
029-050	Ch. 52 1984 S.L. (5)(e)	Middle Fork Powder River Reservoir				3,000,000	260,197		2,739,803
	Ch. 52 1984 S.L. (6)(b)	Little Big Horn-Attorney General				300,000			300,000
	Ch. 52 1984 S.L.41-2-901	Little Big Horn				3,000,000			3,000,000
	Carryover Sub-total		$ 1,321,275		$ 2,566,328	$90,409,169	$ 4,874,795	$	$ 84,343,339
001-029	Ch. 60 1984 S.L.	Administration Expenses				$ 195,001[2]	$ 77,408	$	$ 117,593

State of Wyoming

EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNT
(Coal Tax 02-053-012)

STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)
For Fiscal Year Ended June 30, 1985

			Loans, Grants and Appropriations Unused July 1, 1983, and Authorized 1984 S.L.						
Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriations
029-015	Ch. 89, 1985 S.L. Sec. (5)	Deer Creek	$		$	$ 45,000,000*	$	$	$ 45,000,000
015-004	Ch. 100, 1985 S.L. Sec. (1)	Big Horn Adjutication Attorney General				500,000*	3,363		496,637
937-004	Ch. 100, 1985 S.L. Sec. (3)	Big Horn Adjutication Engineer Office				880,000*	3,369		876,631
053-	Ch. 101, 1985 S.L.								
	Sec. 4(a)	Sulphur Creek	5,000,000*	4% 50 yrs[4]					5,000,000[3]
	Sec. 4(b)				15,000,000*				15,000,000[3]
053-013	Ch. 167, 1985 S.L.								
	Sec. 1(b)	Encampment Project	100,000*	4% 25 yrs[4]					100,000
	Sec. 1(c)				100,000*				100,000
029-052	Ch. 228, 1985 S.L. Sec. 7(a)	Buffalo Municipal				50,000*			50,000
029-055	Ch. 228, 1985 S.L. Sec. 8(a	Horse Creek Reservoir				250,000*	90		249,910
029-056	Ch. 228, 1985 S.L. Sec. 8(b)	Sheridan Area Water Supply				750,000*	52,973		697,027
029-033	Ch. 228, 1985 S.L. Sec. 8(c)	Tongue River				500,000*			500,000
029-043	Ch. 228, 1985 S.L. Sec. 8(d)	Middle Fork Rural Domestic				180,000*	104		179,896

State of Wyoming
EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNT
(Coal Tax 02-053-012)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)
For Fiscal Year Ended June 30, 1985

			Loans, Grants and Appropriations Unused July 1, 1983, and Authorized 1984 S.L.						
Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriations
029-053	Ch. 228, 1985 S.L. Sec. 9(a)	Glenrock Municipal	$		$	$ 220,000#	$	$	$ 220,000
029-006	Ch. 228, 1985 S.L. Sec. 9(b)	Rawlins Groundwater				800,000#	2,837		797,163
029-038	Ch. 228, 1985 S.L. Sec. 9(c)	Shell Valley Watershed				450,000#	86		449,915
029-051	Ch. 228, 1985 S.L. Sec. 9(d)	Upper Bear/West Fork III				750,000#			750,000
	1985 S.L. Sub-Total		$ 5,100,000		$ 15,000,000	$ 51,801,001	$ 62,822	$ 0	$ 70,467,179
	FY 1985 Total Activity		$ 6,421,275		$ 17,666,328	$142,210,170	$ 5,015,025	$ 0	$154,928,111

# 1985 Session Laws

[1] Ch. 5s, S.L. 1984 Sec. 11 and 7(a) "Unexpended funds appropriated from the Water Development Account on July 1, of the year in which the final report is due to the Legislature for the project study".

[2] Ch. 60, 1984 S.L. not included in FY 1984 Annual Report.

[3] Sulphur Creek Ch. 101, 1985 S.L. contains provisions for project to purchase state's 75% interest after repayment of 50 year loan.

[4] Interest and Amortization of loan begins at completion of project.

State of Wyoming
EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNT
(Oil and Gas Tax 02-053-015)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
For Fiscal Year Ended June 30, 1985

			Loans, Grants, and Appropriations Unused July 1, 1984, and Authorized 1985 S.L.						
Agency Account	**Session Laws**	**Name**	**Loans From Fund**	**Terms**	**Grants**	**Appropriations**	**Used FY 1985**	**Repealed[1] FY 1985 S.L.**	**Unused Loans Grants and Appropriations**
	Ch. 166,1983 S.L. (4) (r)	Westside	$		$	$ 50,000	$	$ 50,000[1]	$ 0
029-024	Ch. 60, 1982 S.L. (5) (b)	Riverton Valley				70,064	69,706	358[1]	0
053-023	Ch. 70, 1983 S.L.	Hawk Springs	1,975,000	6% 50 yrs.[2]			478,290		1,496,710
		Dam repair			2,330,000		2,330,000		0
		Canal repair			2,135,559		942,708		1,192,851
						60,000	2,694		57,306
040-090	Ch. 70, 1983 S.L.	Hawk Springs Game and Fish				170,000	87,261		82,739
	Ch. 163, 1983 S.L.	Shell Canal	95,000	6% 50 yrs.[2]					95,000
					95,000				95,000
053-020	Ch. 11, 1984 S.L. (2)	Crystal Grantite Level III				750,000	263,471		486,529
053-014	Ch.16, 1984 S.L. (2)	Iron Creek			750,000				750,000
053-037	Ch.16, 1984 S.L. (S)	Shoshoni Irrigation Dist.	525,000	4% 25 yrs.					525,000
053-052	Ch.16, 1984 S.L. (2)	Deaver Irrigation District	225,000	4% 25 yrs.					225,000
053-006	Ch.19, 1984 S.L. (3)	Rawlins Water Project	110,000	4% 25 yrs.			1,377		108,623
					110,000*		1,377		108,623
053-005	Ch.21, 1984 S.L. (2)	Buffalo Water Project	500,000	4% 25 yrs[1]					500,000
					500,000				500,000
053-051	Ch.24, 1984 S.L. (3)	Kirby Ditch Water Project	70,500	4% 25 yrs					70,500
					70,500				70,500
053-027	Ch.25, 1984 S.L. (2)	LaPrele Rehabilitation Project	750,000	4% 25 yrs.			733,177		16,823
					750,000		733,178		16,822

State of Wyoming

EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNT
(Oil and Gas Tax 02-053-015)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)
For Fiscal Year Ended June 30, 1985

Agency Account	Session Laws	Name	Loans, Grants, and Appropriations Unused July 1, 1984, and Authorized 1985 S.L.: Loans From Fund	Terms	Grants	Appropriation	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriations
053-024	Ch.26, 1984 S.L. (2)	Riverton Valley Water Project	$		$ 2,875,000	$	$	$	$ 2,875,000
053-024	Ch.26, 1984 S.L. (2)	Riverton Irrigation District	1,437,500	4% 50 yrs[2]					1,437,500
	Ch.26, 1984 S.L. (2)	City of Riverton	1,437,500	4% 50 yrs[2]					1,437,500
	1985 Carryover Subtotal		$ 7,125,500		$ 9,616,059	$ 1,100,064	$ 5,643,239	$ 50,358	$ 12,148,026
	Ch. 90, 1985 S.L.	Casper Alcova							
	Sec. 3 (a)				1,263,000*				1,263,000
	Ch. 116, 1985 S.L.	Lovell Irrigation							
	Sec. 3 (a)		410,000*	4% 30 yrs.[3]					410,000
	Sec. 3 (b)				410,000*				410,000
	Ch. 117, 1985 S.L.	Sheridan Intake							
	Sec. 3 (a)				200,000*				200,000
053-020	Ch. 168, 1985 S.L.	Crystal-Granite							
	Sec. 1 (b)		2,500,000*	4% 50 yrs.[3]					2,500,000
	Sec. 1 (c)				2,500,000*				2,500,000
	Ch. 173, 1985 S.L.	Game and Fish Habitat							
	Sec. 2					250,000*			250,000
	Ch. 224, 1985 S.L.	Hawk Springs Dam Repair							
	Sec. 1 (a)				1,565,000*		1,022,523		542,477
	Sec. 1 (b)	Hawk Springs Canal Repair			250,000*				250,000
	Sec. 1 (c)		226,000*	6% 45 yrs.[2]					226,000

State of Wyoming

EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNT
(Oil and Gas Tax 02-053-015)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)
For Fiscal Year Ended June 30, 1985

			Loans, Grants, and Appropriations Unused July 1, 1984, and authorized 1985 S.L.						
Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriations	Used FY 1985	Repealed[1] FY 1985 S.L.	Unused Loans Grants and Appropriations
029-047	Ch. 228, 1985 S.L. Sec. 10 (a)	Lake Hattie	$		$	$ 100,000	$	$	$ 100,000
029-054	Ch. 228, 1985 S.L. Sec. 10 (b)	Goshen Irrigation District				50,000*			50,000
	FY 1985 S.L. Sub-Total		$ 3,136,000		$ 6,188,000	$ 400,000	$ 1,022,523	$ 0	$ 8,701,477
	FY 1985 Total Activity		$ 10,261,500		$ 15,804,059	$ 1,500,064	$ 6,665,762	$ 50,358	$ 20,849,503

* 1985 Session Laws

[1] Chapter 52, S.L. 1984, Sec. 11 and Sec. 7 (a) Unexpended funds appropriated from the Water Development Account"....shall revert to the Water Development Account on July 1, of the year in which the final report is due to the Legislature for the project study."

[2] No principal or interest is due and payable first 5 years of term of loan. (Term of loan for purpose of repayment shall not commence until project substantially completed.) Interest shall not accrue on principal first 5 years. Principal shall be amortized over remaining years of loan.

[3] Principal and interest shall be due and payable immediately upon completion of project.

Schedule 18

State Of Wyoming
EARMARKED REVENUE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
003-030	Budget Reserve Account	$ 42,000,000	$ 611,824	$ 67,744,428	$ 0	$ 0	$ 0	$ 110,356,252[5]
005-005	Audit Exceptions	6,536	0	0	0	0	0	6,536
005-008	School District Capital Construction	0	0	8,643,960	0	5,825,558	2,100,383	718,019
005-009	School Foundation Program	25,179,183	123,978,147	77,069,991	0	180,944,597	586,522	44,696,202
006-071	Capital Facilities Revenue	0	19,918,712	169,476	0	0	20,088,188	0
006-096	Herschler Building Construction	8,965,567	417,824	103,699	3,000,000	2,281,734	20,804	4,184,552[1]
010-015	Predatory and Pest Control	106,487	364,778	59,447	0	414,491	813	115,408
010-018	Wheat Commission	79,074	68,646	8,094	0	81,260	7,980	66,574
010-022	Leaf Cutter Bees	628	2,263	48	0	352	7	2,580
012-001	Board of Architects	120,499	20,848	11,888	0	16,599	2,824	133,812
013-008	SHPO - R & C Earmarked	0	2,425	57,006	6,686	0	0	52,745
013-013	Lod Microfilm Project	17,945	0	0	0	6,831	0	11,114
015-001	Little Big Horn	365,783	0	68	102,634	0	0	263,217
015-002	Attorney General - Water Development Appropriation	0	0	0	(496,637)	0	0	496,637[3]
015-008	Governmental Claims Act	747,697	0	0	0	0	0	747,697
015-009	Crime Victim's Compensation Act	0	50	75,000	0	0	0	75,050
016-001	Barber Examiners Board	26,852	7,141	2,573	0	7,131	1,185	28,250
018-001	Real Estate Board	344,081	98,631	33,660	0	165,800	48,429	262,143
018-002	Real Estate Recovery Fund	40,610	4,080	0	0	0	0	44,690
018-003	Real Estate Education Fund	20,886	4,080	6,077	0	7,566	0	23,477
022-002	Industrial Siting Administration	106,660	945,883	34,055	0	789,580	72,861	224,157
023-001	Public Service Commission Administration	331,306	225,772	28,341	0	226,063	13,337	346,019
023-002	Public Service Commission Utilities	976,177	810,841	152,515	0	1,275,469	125,015	539,049
023-004	Highway Crossing Protection	231,577	0	73,336	0	42,052	22,860	240,001
028-001	Board of Registration in Podiatry	5,334	1,238	509	0	367	0	6,714
029-002	Little Snake River Management Project	2,588	0	0	2,588	0	0	0
029-003	Stage III - Little Snake	95,237	0	300,000	42,020	353,217	0	0
029-004	City Grants	127,288	0	210,000	0	156,366	0	180,922[3]
029-006	Rawlins	0	0	300,000	12,103	189,857	876	97,164[3]
029-007	Northeast Wyoming	37,722	0	0	33,201	619	3,902	0
029-010	Fuller Water Project	148,800	0	0	148,800	0	0	0
029-011	Powder River	38,813	0	66,337	13,803	81,454	9,893	0

State Of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
029-012	Westside	$ 0	$ 0	$ 305,000	$ 0	$ 260,206	$ 237	$ 44,557[3]
029-013	Town of Encampment	12,127	0	0	12,127	0	0	0
029-015	Deer Creek	25,758	0	805,000	0	814,490	3,355	12,913[3]
029-016	Upper Green River	31,846	0	0	0	31,846	0	0
029-017	Gooseberry	0	0	105,000	0	85,012	869	19,119[3]
029-018	Wind River/Blue Holes	17,451	0	66,000	0	45,846	20,000	17,605[3]
029-021	Casper Aquifer	12,582	0	0	2,637	9,945	0	0
029-022	Little Big Horn Water	683,800	0	0	683,800	0	0	0
029-024	Riverton Valley	69,706	0	0	0	69,706	0	0
029-025	Corn Creek	23,077	0	0	0	0	123	22,954[3]
029-026	Little Snake River Water Management	6,929	0	644,757	0	484,972	44,365	122,349[3]
029-029	Big Sandy	21,148	0	0	0	2,560	0	18,588[3]
029-031	Administration	26,906	0	142,030	0	58,247	37,921	72,768[3]
029-032	Rock Springs/Green River	4,679	0	0	0	0	0	4,679[3]
029-033	Tongue River	18,185	0	212,600	28,125	94,549	8,112	99,999[3]
029-034	Smith's Fork	2,744	0	300,000	0	255,610	935	46,199[3]
029-035	Upper Bear - West Fork	45,967	0	94,356	32,003	107,337	983	0
029-036	Cody Canal	22,226	0	70,000	0	23,237	342	68,647[3]
029-037	Shoshone	37,594	0	200,000	0	146,745	342	90,507[3]
029-038	Shell Valley	22,328	0	400,000	0	277,772	2,127	142,429[3]
029-039	Kemmerer Level II	90,920	0	0	0	32,600	172	58,148[3]
029-040	Willwood Level - III	67,011	0	0	0	4,995	105	61,911[3]
029-041	Prairie Dog	644	0	20,000	0	19,872	772	0
029-042	Little Big Horn	72,211	0	0	0	19,093	3,219	49,899[3]
029-043	Middle Fork Rural	0	0	85,500	4,122	30,962	520	49,896[3]
029-044	Crow Creek	0	0	5,000	0	0	0	5,000[3]
029-045	Environmental & Archeology	0	0	193,000	3,799	0	172,984	16,217[3]
029-046	Lovell	0	0	5,000	3,187	590	1,223	0
029-047	Lake Hattie	0	0	55,000	4,853	0	147	50,000[3]
029-048	Clark's Fork	0	0	253,164	0	213,125	2,195	37,844[3]
029-049	UB - Sulphur Creek	0	0	405,000	0	327,614	3,936	73,450[3]
029-050	MF - Powder River Reservoir	0	0	305,000	0	259,535	662	44,803[3]

State Of Wyoming
EARMARKED REVENUE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
029-051	UB - West Fork	$ 0	$ 0	$ 105,000	$ 0	$ 0	$ 0	$ 105,000[3]
029-052	Buffalo - Municipal	0	0	50,000	0	0	0	50,000[3]
029-053	Glenrock - Municipal	0	0	105,000	0	0	0	105,000[3]
029-054	Goshen ID Rehab	0	0	50,000	0	0	0	50,000[3]
029-055	Horse Creek Reservoir	0	0	105,000	0	90	0	104,910[3]
029-056	Sheridan Area Supply	0	0	105,000	0	52,973	0	52,027[3]
030-001	Board of Chiropractic Examiners	24,114	13,645	2,573	0	9,009	577	30,746
033-001	Board of Cosmetology	38,464	44,133	3,606	0	48,071	3,023	35,109
034-001	Board of Dental Examiners	68,445	35,095	6,668	0	30,048	2,516	77,644
035-001	Board of Embalmers	19,722	6,875	1,941	0	4,204	722	23,612
036-001	Employment Security Commission	(8,402)	11,672,805	3,959,562	0	12,345,832	2,527,800	750,333
037-002	General Stream Adjudication Suit - Division III	0	0	21,980	0	6,670	148	15,162[3]
037-004	Little Big Horn	8,200	0	411	0	0	0	8,611
037-008	Examining Engineers	67,390	72,831	7,621	0	90,675	19,461	37,706
038-001	Pari-Mutuel Commission	58,086	56,408	5,791	0	78,446	6,584	35,255
039-007	Collection Agency Board	7,928	2,572	780	0	420	1,148	9,712
044-003	Insurance Agents Licensing	27,502	199,594	2,792	185,699	6,464	952	36,773
051-006	Veterinary Medicine	46,524	9,953	4,381	0	17,844	1,121	41,893
051-007	Livestock Inspection	1,149,834	1,420,044	119,897	1,203,267	0	0	1,486,508
052-001	Medical Licensing Board	84,635	84,148	11,800	0	54,912	11,862	113,809
053-006	Rawlins Grant	0	0	11,830	0	11,830	0	0
053-012	Wyoming Water Development Act	53,348,915	17,831,372	47,847,538	6,687,875	0	0	112,339,950[3]
053-013	Park Reservoir Dam Project	0	0	82,040	0	82,040	0	0
053-014	Park Reservoir District Loan	0	0	26,275	0	26,275	0	0
053-015	Water Development Oil & Gas	23,389,453	7,622,990	2,364,329	6,933,632	0	0	26,443,140[3]
053-020	Crystal/Granite - Level III	0	0	263,471	0	263,471	0	0
053-023	Hawk Springs Dam Project	0	0	4,932,927	0	4,776,215	0	156,712[3]
053-027	Laprele	0	0	1,466,355	0	1,466,355	0	0
053-053	Basin	0	0	33,419	0	33,419	0	0
053-054	Fremont Lake	0	0	18,422	0	18,422	0	0
054-001	Board of Nursing	36,040	189,092	8,919	0	102,551	37,893	93,607
055-001	Oil & Gas Commission	2,654,043	1,043,520	263,889	0	1,043,724	209,514	2,708,214

State Of Wyoming
EARMARKED REVENUE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
055-070	Capital Outlay	$ 7,006	$ 0	$ 0	$ 0	$ 0	$ 0	$ 7,006
055-071	Art in Public Places	5,710	0	0	610	5,100	0	0
056-001	Board of Optometry	43,793	9,925	4,119	0	2,808	657	54,372
057-003	Community College Capital Construction	541,933	0	2,068,435	0	1,970,234	0	640,134
058-002	Board of Speech Pathology & Audiology	12,892	2,970	1,581	0	2,357	1,158	13,928
059-002	Board of Pharmacy	119,966	58,909	11,071	11,621	35,396	4,913	138,016
060-006	Wyoming Coal Tax Grants	38,585,719	24,175,053	3,980,272	0	17,294,106	1,184,247	48,262,691[2]
060-009	Govt. Royalties Cities-Counties-Sp.Dist.	29,192,551	535,295	21,919,825	0	23,171,994	14,295	28,461,382
060-010	Government Royalty Education Loans	16,519,493	0	14,678,916	0	99,199	0	31,099,210
060-011	Wyoming Government Royalty Educ.Grants	1,439,978	0	4,485,286	0	9,671	2,566,881	3,348,712
060-012	Govt. Royalty Community College Construction	7,618,057	0	10,323,454	4,638,027	0	0	13,303,484[4]
060-020	Govt. Royalty Loan Reserves	4,407,064	0	2,537,201	0	0	0	6,944,265
060-031	Bond Reserve Account	1,500,000	0	0	291,500	0	0	1,208,500
060-032	Community College Bond Interest Income	24,431	0	2,196	26,627	0	0	0
060-033	Community College Curr. Mon. Const. Acct.	3,166,227	0	320,266	0	1,749,957	0	1,736,536
061-001	Wyoming Board of CPA's	36,577	76,082	4,711	0	62,265	6,922	48,183
062-001	Board of Physical Therapy	833	3,423	118	0	1,425	779	2,170
064-001	Board of Hearing Aid Specialists	5,721	5,315	642	0	4,099	1,059	6,520
067-093	Capital Facilities - University of Wyoming	22,813	0	0	0	0	0	22,813
068-001	Board of Psychologists	13,718	5,565	1,347	0	1,514	1,297	17,819
071-001	Committee Employment Handicapped	292	0	13,875	0	14,161	0	6
071-045	Nursing Services	213,395	1,148,419	28,079	0	1,030,653	25,823	333,417
071-050	Project Help	677	30	0	0	607	0	100
074-003	Review and Compliance	0	16,849	1,441	18,290	0	0	0
074-021	Review and Compliance	56,650	0	0	56,650	0	0	0
079-001	Board of Nursing Home Administration	6,899	1,930	675	0	1,642	1,693	6,169
102-001	Board of Law Examiners	40,750	8,800	4,193	0	10,025	891	42,827
201-003	Mineral Royalty Bonus Payments	12,184,247	0	4,110,966	0	0	0	16,295,213
	TOTAL	$ 278,227,454	$ 213,836,825	$ 286,309,801	$ 23,693,649	$ 262,580,602	$ 30,045,461	$ 462,054,368

State Of Wyoming
EARMARKED REVENUE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85

[1] Herschler Building Construction Fund appropriation $29,000,000 Chapter 63, Section 201, S.L. 1980, provides for interest earned to be used for construction. $9,447,643 earned to date. Appropriation Chapter 61, Section 200, $250,000 for parking lot

[2] Grants and loans have been given by the Farm Loan Board from these accounts. The loans authorized but not dispersed are encumbrance on Schedule 17 in the appropriate account. Chapter 70, 1984 S.L., Section 2 (b) appropriated $5,000,000 from 060-006 Wyoming Coal Tax Grants for property reassesment. $1,184,247 was spent in FY 1985 and $3,815,753 remains available.

[3] Appropriations, grants and loans are obligated for Wyoming Water Development Accounts (schedules 17a and 17b, 19a and 20a).

[4] Income pledged for repayment of Mineral Royalty Revenue Bonds (Community College projects) series December 1, 1981; refunded by Mineral Royalties Revenue Refunding Bonds (Community College projects) series August 1, 1983.

[5] Chapter 184, 1985 S.L. Section 1, $15,000,000 inter fund borrowing authorized for Workers' Compensation Fund. Chapter 233, 1985 S.L. Section 200, $31,564,105 or as much thereof as may be necessary to the General Fund.

Schedule 18 A

State of Wyoming
SCHEDULE 1-1/2% SEVERANCE TAX
CAPITAL FACILITIES ACCOUNT 02-006-071
1978 THROUGH 1985

	Receipt by Cash	Pooled Interest Receipt by Transfer
June 30, 1978	$ 2,424,566	$ 0
June 30, 1979	8,536,765	70,023
June 30, 1980	8,429,566	24,647
June 30, 1981	11,222,531	113,461
June 30, 1982	18,426,960	128,181
June 30, 1983	19,200,651	194,489
June 30, 1984	19,781,395	130,041
June 30, 1985	19,918,712	169,476
Total	$107,941,146	$ 830,318

39-6-302(f) Excise Taxes on Extraction of Minerals. Excise tax of 1-1/2% on extracting trona, coal, and uranium. Proceeds from the tax shall be deposited in the Capital Facilities Revenue Account within the Earmarked Revenue Fund. The tax levied in this sub-section shall expire on January 1 next following the year in which the taxes collected pursuant to this sub-section total Two Hundred Fifty Million Dollars. ($250,000,000).

State of Wyoming
EARMARKED REVENUE FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$225,484,744
Add:		
Excess (deficiency) of Revenue over Expenditures (Schedule 16 and 17)	$207,527,727	
Non-Sufficient Funds Checks Increase	-866	
Reserve for Encumbrances Prior Years Canceled (Schedule 17, column 4)	13,105,056	
Reserve for Encumbrances Prior Year Unbudgeted	181,684	
Loans recorded and dispersed	19,735,830	
Non-Expenditures Transfers	-23,693,649	
Total Additions		216,855,782
Less:		
Due From General Fund for Water Development Project-Received FY 1985	$ 38,200,000	
Reserve for Appropriations 1985 Legislature (net)	107,134,112	
Total Deductions		145,334,112
Fund Balance June 30, 1985		$297,006,414

Schedule 19 A

State of Wyoming

EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNTS
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1985

	Coal Tax (02-053-012)	Oil and Gas Tax (02-053-015)
Fund Balance July 1, 1984	$ 76,901,789	$ 5,617,536
Add:		
Excess (Deficiency) Revenue over Expenditures	26,503,899	9,806,454
Increase Loans Receivable		1,247,976
Loans Repaid	10,953	0
Appropriations Repealed 1985 S.L.	6,354,636	50,358
Increase Appropriations 1985 S.L.	-71,806,000	-9,724,000
Increase Appropriation 1984 S.L.	-195,001	0
Fund Balance June 30, 1985	$ 37,770,276	$ 6,998,324

Schedule 20

State of Wyoming
EARMARKED REVENUE FUND
BALANCE SHEET
June 30, 1985

ASSETS:		
Cash	$458,349,358[1]	
Investments (at cost or amortized)	3,705,000[2]	
Total Cash and Investment Balance		$462,054,358
Petty Cash		4,960
Accrued Interest		2,362[3]
Non-Sufficient Funds Uncollected		3,656
Loans Receivable		24,127,486
Appropriation due from General Fund		76,400,000
Total Assets		$562,592,822
LIABILITIES, RESERVES AND FUND BALANCE:		
Liabilities:		
Due to Treasurer	$ 4,960	
Total Liabilities		$ 4,960
RESERVES:		
Reserve for Encumbrances Prior Years	$ 40,863,891	
Reserve for Encumbrances FY 1985	63,618,433	
Reserve for Unbudgeted Water Projects - Coal Tax	118,962,485	
Reserve for Unbudgeted Water Projects - Oil and Gas	6,396,781	
Reserve for Buy Backs Water Development Projects	110,000	
Reserve for Special Appropriations		
Chapter 233 1985 S.L.	31,564,105	
Chapter 61 1984 S.L. Section 200	250,000	
Chapter 70 1984 S.L. Section 2	3,815,753	
Total Reserves		265,581,448
Fund Balance June 30, 1985		$297,006,414
Total Liabilities, Reserves and Fund Balance		$562,592,822

[1] See Note 1; Page 151
[2] See Note 2; Page 151
[3] See Note 3; Page 151

Schedule 20 A

State of Wyoming
EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNTS
BALANCE SHEET
June 30, 1985

	Coal Tax (02-053-012)	Oil and Gas Tax (02-053-015)
ASSETS:		
Cash	$112,339,951	$ 26,443,140
Loans Receivable	1,738,684	1,247,976
Cash in Subsidiary Accounts	2,490,753	156,711
General Fund Appropriation Chapter 52, 1984 S.L. Sec.2 See[1]	76,400,000[1]	0
Total Assets	$192,969,388	$ 27,847,827
LIABILITIES:		
Reserves:		
Reserve for Appropriations	$131,290,031	$ 1,026,574
Reserve for Grants	17,439,212	10,774,273
Reserve for Loans	6,359,869	9,048,656
Reserve for Buy Backs	110,000*	0
Total Reserves	$155,199,112	$ 20,849,503
Fund Balance June 30, 1985	37,770,276	6,998,324
Total Liabilities, Reserves, and Fund Balance	$192,969,388	$ 27,847,827

*Buy Back Casper $50,000, Cheyenne $50,000 and Mills $10,000.

[1] General Fund Appropriation has not been transferred to Water Development Account.

THE FEDERAL REVENUE FUND

The Federal Revenue Fund was created to account for all revenue received from federal sources that support the activities and functions of state government not accounted for in the Trust and Agency Fund, Game and Fish Fund and Highway Fund.

Agencies can not expend directly out of this fund. Revenue must be earned and then transferred to another fund as augmenting revenue to that fund. Any cash balance in the Federal Fund is due to the federal government and not actually state money.

State of Wyoming
FEDERAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

	Agency	Balance 7/1/84	Cash Receipts	Disbursements by Transfer	Balance 6/30/85
001	Governor	$ 189,590	$ 1,371,288	$ 1,443,507	$ 117,371
005	Department of Education	0	79,918	56,418	23,500
007	Adjutant General	94,459	15,673,029	15,682,883	84,605
009	Aeronautics	835	1,836,417	1,826,799	10,453
010	Department of Agriculture	0	6,600,592	6,600,592	0
013	Archives, Museums & Historical	6,898	3,472	748	9,622
014	Council on the Arts	8,953	1,633	10,533	53
015	Attorney General	41,599	434,441	414,788	61,252
020	Environmental Quality	0	2,654,655	2,654,655	0
023	Public Service Commission	0	90,536	90,536	0
032	Civil Defense	32,032	1,299,023	1,331,055	0
041	Fire Prevention	16	0	16	0
042	Geological Survey	2,565	0	-2,205	4,770
046	Manpower Planning	2,380	6,449,827	6,413,187	39,020
049	Labor and Statistics	28,843	186,859	158,766	56,936
053	DEPAD	972	2,731,644	2,717,089	15,527
057	Community College	3,662	123,731	127,393	0
060	Public Lands	0	216,981	216,407	574
065	State Library	23,296	500,697	522,132	1,861
071	Health and Social Services	986,461	49,170,435	50,060,868	96,028
074	Recreation Commission	238,788	1,279,166	1,391,605	126,349
076	OSHA	6,728	437,848	441,253	3,323
088	Women's Center	1,879	0	471	1,408
090	Children's Home	1,014	0	1,010	4
091	Girls' School	4,467	0	-26,075	30,542
093	Industrial Institute	10,797	0	2,195	8,602
095	State Hospital	7,495	0	-206,076	213,571
096	Training School	9,406	0	9,222	184
097	Veterans' Home of Wyoming	5,345	0	-6,673	12,018
099	Penitentiary	1,599	0	-9,343	10,942
101	Supreme Court	157	0	157	0
125	Judicial District 3A	320	0	320	0
	TOTAL	$ 1,710,556	$ 91,142,192	$ 91,924,233	$ 928,515

State of Wyoming
FEDERAL FUND
BALANCE SHEET
June 30, 1985

ASSETS:	
Cash	$ 928,516
Due from General Fund	3,655
Total Assets	$ 932,171
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Federal Government	$ 932,171
Total Liabilities, Reserves and Fund Balance	$ 932,171

THE TRUST AND AGENCY FUND

The Trust and Agency Fund was created to account for money which the state administers as a trustee, pursuant to law or trust agreement which restricts the use of the money to a specified purpose, and for money which the state holds and disburses as an agent, except as otherwise provided by statute. The fund is used by state agencies to account for cash bonds, to hold money pending distribution to any person, business organization or governmental agency, to hold tax or other payments which are in dispute, and to hold advance payment for services to be rendered or goods to be credited to the proper fund as provided by law. The fund is also used to account for all revenue received from federal sources which the state disburses to local governments, or to other persons or associations in accordance with federal requirements.

Schedule 24 summarizes each account in the Trust and Agency Fund during fiscal year 1985. As shown, the fund began the year with a cash and investment balance of $934,814,260, and ended the year with a cash and investment balance of $1,106,874,187.

The Trust and Agency Fund is the largest fund in state government, representing a diversity of activity not found in any other fund. In an attempt to make the contents of the fund more understandable, the accounts were categorized into general areas.

Holdings for State

This category includes accounts which are used for short-term holdings before being disbursed, or transferred to another fund. The majority of these monies reside in the fund for less than a thirty-day period.

State Reserves

The resources in these five accounts are segregated for future use. Current year revenue is not available for expenditure unless appropriated by the Legislature. The various Reserve for Depreciation accounts represent an accumulation of a portion of the charges for services, which will be used at a future date for the replacement and purchase of equipment. The Insurance Premium Override account represents reserves for various state insurance coverages.

Pass-Through for Individuals

The accounts within this category receive the majority of their income from federal sources, which is then disbursed to individuals, or to local entities for pass-on to individuals.

Loans

The activity in these accounts represents loans of state funds for specific purposes. Most of the money coming into these accounts is for repayments on previously approved loans, and is used to grant new loans. The water loans are administered by the Department of Economic Planning and Development. All remaining accounts in this group are administered by the Farm Loan Board through the Department of Public Lands.

Flow-Through to Political Sub-Divisions

For the most part, these accounts represent funds received by the state, which are distributed to political sub-divisions, either on the basis of the original collections or revenue, or on the basis of grants or project awards by a state government agency.

Distribution to State

Revenue to the accounts within this category are received in the Trust and Agency Fund, and then distributed to other accounts to be used for specific programs or purposes. Government royalties include all revenue coming from the federal government, from the mineral production and leasing activities on federal lands in Wyoming. These monies are then transferred to other accounts for distribution to Wyoming schools, the University of Wyoming, and the Wyoming Highway Department. Interest on Pool Funds represents interest earned by the State Treasurer from the investment of the state's funds. Interest earnings are received in this account, and then distributed on a pro-rata basis to other funds representing their share of interest earnings. The Gasoline Tax Account represents funds that are not distributed to cities, towns, or counties, but instead by law are transferred to the Wyoming Highway Department.

Payroll Distributions

The accounts within this category were originally set up to assist in the processing of the state's payroll system. All of these distributions represent withholdings or the state's matching contribution to employee withholdings for federal taxes, state retirement, various insurance programs, and other miscellaneous deductions. These distributions are withheld from employees' wages each month and placed in this fund prior to disbursement to the appropriate federal agency, or transferred to other accounts within the state government structure.

Trusts for Individuals

Accounts within this category represent either the State's Workers' Compensation accounts, or Wyoming Retirement Funds. For the most part, these accounts are transfers from the payroll distribution accounts discussed previously, and represent payments from various organizations and businesses throughout the state, consistent with Wyoming Workers' Compensation laws. Monies in these accounts are either invested for the benefit of the individual members, or are paid out as claims to individuals for Workers' Compensation coverage.

Group Trusts

This category of accounts represents contributions or other payments which were given to the state by private individuals. They are revenue, which in some cases replenish themselves, which the individual donor provided for the support of specific needy individuals in the state, or for specific projects or programs not otherwise funded by the State of Wyoming.

Holdings for Individuals

Accounts within this category were created for the purpose of handling revenue which comes into the state, but which may at a later time be declared refunded to the individual contributor. Some of these funds were originally paid into the state under protest, and once the determination is made by the appropriate state official, the monies are either refunded to the contributor, or they are transmitted to other appropriate funds in the state.

Institutions' Trusts

In general, these funds are intended for the benefit and welfare of the specific institution and its residents. Accounts within this category were established to accommodate funds previously held at the several state institutions. These are funds that the state holds for the various institutional patients or inmates, pending expenditure. Many of these funds are gifts or donations from private individuals, some to be used for a specific purpose.

State Of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency

For Fiscal Year Ended June 30, 1985

REVENUE CODE	REVENUE SOURCE	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
11000	Property Taxes	$ 0	$ 668,657	$ 668,657	NA%
12005	Gas Tax - $.04	0	15,023,223	15,023,223	NA
12022	Gas Tax - $.01	0	5,747,733	5,747,733	NA
12027	Gas Tax - Agriculture	0	1,328,766	1,328,766	NA
12002	Gas Tax - Municipalities	0	127,460	127,460	NA
12014	Gas Tax - Admin (004)	0	47,064	47,064	NA
12023	Sales Tax - Local	0	46,137,125	46,137,125	NA
12028	Cigarette Tax - Co.& Mun.	0	2,928,458	2,928,458	NA
12032	Use Tax - Local	0	8,615,274	8,615,274	NA
12033	Sales Tax 1% - County	0	35,101,751	35,101,751	NA
12034	Use Tax 1% - County	0	5,215,192	5,215,192	NA
12000	Misc. Sales Use Excise Tax	297,349	3,079,594	2,782,245	1036
13005	Severance Tax - Stripper Oil	0	2,117,794	2,117,794	NA
13008	Severance Tax - Oil	0	28,884,467	28,884,467	NA
13009	Severance Tax - Gas	0	14,735,679	14,735,679	NA
15003	Insurance Premium Tax	0	814,734	814,734	NA
20000	Licenses Permits Regulatory	0	3,732,916	3,732,916	NA
30000	Fines Forfeitures Penalties	459,253	479,759	20,506	104
41000	Income From Land	0	206,878,567	206,878,567	NA
44000	Income From Investments	104,186	241,782,168	241,677,982	NA
49000	Other Income - Property & Money	131,853	495,461	363,608	376
50000	Charge For Sales and Services	1,773,739	1,943,298	169,559	110
61000	Local Governments	16,700	25,602,048	25,585,348	NA
62000	Private Sources	5,827	72,991,117	72,985,290	NA
63000	Other Public Sources	0	12,301,771	12,301,771	NA
64000	Intergovernmental Sources	982,793	22,391,782	21,408,989	2278
65000	Refunds - Prior Years	0	118,074	118,074	NA
66000	Intra Agency Sources	0	8,667,789	8,667,789	NA
70000	Federal Aid and Grants	45,265,999	6,709,005	-38,556,994	15
90000	Non - Revenue Sources	20,315,000	226,469,253	206,154,253	1115
	TOTAL REVENUE	$ 69,352,699	$1,001,135,979	$ 931,783,280	1444%
AGENCY NO.	AGENCY				
001	Governor	$ 0	$ 519	$ 519	NA%
002	Secretary of State	0	7,118	7,118	NA
003	State Auditor	0	60,014,543	60,014,543	NA
004	State Treasurer	0	424,422,108	424,422,108	NA
005	Department of Education	32,554	337,656	305,102	1037
006	DAFC	20,315,000	24,924,572	4,609,572	123

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
By Source and Agency
For Fiscal Year Ended June 30, 1985

AGENCY NO.	AGENCY	ESTIMATED REVENUE	ACTUAL REVENUE	ACTUAL OVER (UNDER) ESTIMATED	PERCENT OF ESTIMATE
007	Adjutant General	$ 0	$ 19,561	$ 19,561	NA%
008	Public Defender	0	5,446	5,446	NA
010	Department of Agriculture	432,653	436,721	4,068	101
011	Revenue and Taxation	0	132,662,116	132,662,116	NA
013	Archives Museums and Historical	0	-103	-103	NA
020	Environmental Quality	44,962,514	6,340,808	-38,621,706	14
032	Disaster and Civil Defense	0	18,347	18,347	NA
036	Employment Security Comm.	358,893	672,975	314,082	188
037	State Engineer	0	4,252	4,252	NA
040	Game and Fish Comm.	0	7,337,451	7,337,451	NA
041	Fire Prevention	0	11,564	11,564	NA
044	Insurance Department	0	2,573,091	2,573,091	NA
045	Highway Department	0	1,095	1,095	NA
046	Manpower Planning	0	154	154	NA
047	Labor and Statistics	0	1,616	1,616	NA
053	DEPAD	0	1,247,063	1,247,063	NA
054	Board of Nursing	0	120	120	NA
055	Oil and Gas Comm.	22,500	37,500	15,000	167
060	Public Lands	60,000	-1,253,309	-1,313,309	NA
065	State Library	1,232,811	405,919	-826,892	33
067	University of Wyoming	0	11,561	11,561	NA
070	Workers' Compensation	0	63,645,439	63,645,439	NA
071	Health & Social Services	131,853	1,293,968	1,162,115	981
072	Retirement	0	273,973,285	273,973,285	NA
074	Recreation Commission	1,803,016	1,079,364	-723,652	60
088	Wyoming Women's Center	0	1,238	1,238	NA
090	Children's Home	0	16,272	16,272	NA
091	Girls' School	0	339	339	NA
093	Boys' School	0	13	13	NA
094	Pioneer Home	0	798,086	798,086	NA
095	State Hospital	0	10,210	10,210	NA
096	Training School	905	55,590	54,685	6143
097	Veterans' Home of Wyoming	0	2,797	2,797	NA
098	Wyoming Retirement Center	0	17,576	17,576	NA
099	State Penitentiary	0	1,338	1,338	NA
	TOTAL REVENUE	$ 69,352,699	$1,001,135,979	$ 931,783,280	1444%

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	HOLDINGS FOR THE STATE							
001-006	Western Governor's Conference	$ 7,310	$ 0	$ 0	$ 0	$ 0	$ 0	$ 7,310
001-010	Veterans Cemetary Gifts	774	454	66	0	737	369	188
003-036	Unemployment Insurance Claims	256,801	0	153,958	0	191,992	62	218,705
003-041	Social Security Refunds	132,919	0	0	0	0	0	132,919
003-050	Undistributed Cash	1,588	0	0	0	0	0	1.588
003-080	Quarterly Joint Audit Operat. Mtg.	0	495	135	27	603	0	0
003-090	Stale Date Warrants	0	0	103,252	0	0	103,252	0
004-040	GNMA Principal	7,423,473	1,643,765	725,547	0	0	0	9,792,785
004-041	GNMA Interest	19,464,252	3,242,152	1,910,448	0	0	0	24,616,852
004-076	CITIMAE Fees	0	125,000	0	0	0	0	125,000
005-012	Publications	2,621	8,206	0	0	6,231	12	4,584
005-016	Gifts and Donations	5,721	0	537	0	250	0	6,008
006-006	Personnel IPA Training	0	11,870	0	0	838	0	11,032
006-016	Historical Asset Recoveries	237,138	113,533	0	101,873	0	0	248,798
007-008	Unemployment Contributions	41,663	0	19,561	0	5,085	0	56,139
008-001	Statewide Public Def. Training	4,343	0	0	4,343	0	0	0
008-002	Ad/Aug/Rev/Co	21,056	5,446	0	21,056	0	0	5,446
010-002	Ag Meeting Registration	517	0	0	0	0	0	517
013-008	Gifts and Donations	478	(103)	0	0	0	0	375
014-002	Grants and Aids	562	0	0	0	0	0	562
020-044	Abandoned Mine Lands	118,267	6,110,435	11,291	0	5,782,498	153,549	303,946
032-012	Reserve for Annual & Sick	10,040	0	11,889	0	0	21,361	568
032-015	Training and Education	3	5,945	513	0	2,648	0	3,813
041-003	Meeting and Registration Fees	6,002	3,230	0	0	649	340	8,243
046-004	Manpower Supplies Trust	4,978	50	104	0	0	0	5,132
047-015	WCW Contribution Account	2,818	390	0	1,283	560	25	1,340
047-020	OWYA Contributions	15	331	0	0	0	346	0
054-003	Board of Nursing Workshop	0	120	0	0	120	0	0
057-003	State Conferences	379	0	0	0	0	0	379
060-050	County Fire Assistance	18,736	39,738	1,583	0	47,960	6,037	6,060

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	HOLDINGS FOR THE STATE (Cont.)							
067-011	University of Wyo. Payroll Deductions	$ 3,604	$ 0	$ 11,561	$ 0	$ 4,425	$ 0	$ 10,740
071-090	Aging - Governor's Conference	22,238	37,322	60	0	33,293	(158)	26,485
088-051	Solar Donation Women's Center	12,577	0	1,237	0	0	0	13,814
	TOTAL HOLDINGS FOR THE STATE	$ 27,800,873	$ 11,348,379	$ 2,951,742	$ 128,582	$ 6,077,889	$ 285,195	$ 35,609,328
	STATE RESERVES							
006-007	Reserve for DS Depreciation	$ 882,938	$ 1,960	$ 494,374	$ 63,331	$ 0	$ 672,535	$ 643,406
006-010	Reserve for MVMS Depreciation	2,038,287	41,190	1,009,717	0	0	750,900	2,338,294
006-012	Reserve for Supply System Warehouse	25,976	0	8,677	0	0	0	34,653
006-064	Insurance Premium Override	429,288	120,562	700,043	8,904	84	66,946	1,173,959
006-084	Control Duplication Depreciation	441,920	0	127,125	0	0	99,500	469,545
	TOTAL STATE RESERVES	$ 3,818,409	$ 163,712	$ 2,339,936	$ 72,235	$ 84	$ 1,589,881	$ 4,659,857
	PASS THROUGH FOR INDIVIDUALS							
002-003	Voter Registration List Income	$ 18,235	$ 7,118	$ 0	$ 0	$ 4,484	$ 1,943	$ 18,926
006-004	Bid Deposits	53,113	476,059	0	0	471,656	2,077	55,439
011-021	Registered Vehicle Listing	338,272	134,017	0	0	0	252,852	219,437
037-002	Board of Controls	24,057	3,800	452	1,660	2,981	0	23,668
053-006	Promotion & Investigation Revolving	63,993	22,693	34,280	30,119	29,257	821	60,769
053-061	Fontenelle Reservoir	0	431,945	4,861	2,860	406,672	0	27,274
065-008	Data Base	328	0	0	0	0	0	328
065-009	State Circulation System	1,632	1,486	0	0	0	0	3,118
071-020	IPO Program	465	405	0	0	0	0	870
071-040	Family Health Services	1,644	1,971	0	0	0	0	3,615
071-050	Personal Needs	31,599	48,396	0	0	16,695	28	63,272
071-051	Troubled Youth	103,791	0	0	103,791	0	0	0
071-053	Child Support Assignment	42,869	1,135,290	0	269,975	178,410	(935)	730,709
071-060	Business Enterprises	69,256	49,346	680	0	52,966	234	66,082
071-061	Business Enterprises	0	2,502	0	0	0	0	2,502
071-080	Community Programs	9,191	7,805	10,192	0	3,477	0	23,711
	TOTAL PASS THROUGH FOR INDIVIDUALS	$ 758,445	$ 2,322,833	$ 50,465	$ 408,405	$ 1,166,598	$ 257,020	$ 1,299,720

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	LOANS AND GRANTS							
053-060	Water Loans	$ 596,918	$ 151,338	$ 52,946	$ 0	$ 195,535	$ 0	$ 605,667
060-002	Trust and Agency Forestry Funds	105,555	88,963	15,307	0	55,765	2,116	151,944
060-004	Public Lands	269,353	38,731	5,273	113,187	29,161	2,736	168,273
060-032	Trust and Agency Farm Funds	1,093,212	710,501	123,948	0	0	1,837,053	90,608
060-063	S.D. Entitlements - Fees	6,803,128	0	676,585	0	573,643	0	6,906,070
060-064	Farm Loans	4,031	105,722	18,369	0	0	104,186	23,936
060-065	Loan Proceeds	99,996	(93,090)	3,912	9,887	931	0	0
060-066	S.D. Grants - Fees	9,191,542	0	924,419	0	1,214,137	0	8,901,824
060-091	Stage II Water Project-Cheyenne	3,235,073	(1,270,835)	198,379	0	0	0	2,162,617
	TOTAL LOANS AND GRANTS	$ 21,398,808	$ (268,670)	$ 2,019,138	$ 123,074	$ 2,069,172	$ 1,946,091	$ 19,010,939
	FLOW THROUGH TO POLITICAL SUB-DIVISIONS							
004-061	Escheat Fund	$ 387,393	$ 47,472	$ 0	$ 0	$ 101,321	$ 49,968	$ 283,576
004-063	Car Company Tax	781	668,657	0	0	635,002	0	34,436
004-068	Municipal Refunds	190,388	127,460	17,944	0	111,647	0	224,145
004-075	Sales and Use Tax Impact Asst.	0	2,472,201	0	0	2,472,201	0	0
011-061	Cigarette Tax	636,363	2,928,458	0	0	3,019,803	0	545,018
011-064	$.01 Gasoline Tax Refund	636,358	2,988,908	55,005	243,534	0	2,805,889	630,848
011-065	Gasoline Tax-Cities & Towns	0	(1,391)	2,664,304	0	2,662,913	0	0
011-066	Gasoline Tax-Counties	0	0	3,232,076	0	3,232,076	0	0
011-067	Sales Tax - Municipalities	5,958,046	95,069,097	1,036	0	95,201,414	0	5,826,765
011-068	Motor Vehicle Probate Registration	1,091,128	3,720,049	23	0	1,529,021	1,882,099	1,400,080
	TOTAL FLOW THROUGH TO POLITICAL SUB-DIVISIONS	$ 8,900,457	$ 108,020,911	$ 5,970,388	$ 243,534	$ 108,965,398	$ 4,737,956	$ 8,944,868
	FEDERAL FLOW THROUGH TO POLITICAL SUB-DIVISIONS							
004-066	Taylor Grazing Act	$ 0	$ 504,646	$ 0	$ 0	$ 504,646	$ 0	$ 0
004-067	U.S. Forest Service	0	851,466	0	0	851,466	0	0
005-010	School Lunch Revolving Programs	106,383	269,399	24,681	292,125	0	0	108,338
005-011	Sales and Services	6,108	1,696	15,000	0	4,427	13,040	5,337
005-030	State Administration Grants & Aids	811	0	17,905	0	13,091	5,415	210
006-005	Surplus Properties	154,031	105,660	57,085	7,829	0	187,243	121,704

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	FEDERAL FLOW THROUGH TO POLITICAL SUB-DIV. (Cont.)							
020-050	Flow Through USGA	$ 0	$ 0	$ 147	$ 0	$ 0	$ 0	$ 147
065-006	Library Services Reimbursed	341,111	353,963	50,470	0	426,199	15,783	303,562
074-006	L&WC Grants Flow Through	8,071	0	440,372	0	422,083	26,360	0
074-015	Grant Signing	1,373	0	0	0	0	0	1,373
074-018	Humanity Grants	16,096	43,286	6,665	6,968	258	118	58,703
074-021	Archeology	32,088	61,474	527,567	0	565,422	54,861	846
	TOTAL FEDERAL FLOW THROUGH TO POLITICAL SUB-DIV.	$ 666,072	$ 2,191,590	$ 1,139,892	$ 306,922	$ 2,787,592	$ 302,820	$ 600,220
	DISTRIBUTION TO STATE							
004-062	Government Royalties	$ 50,025,810	$ 219,282,401	$ 0	$ 0	$ 16,108,430	$ 204,542,480	$ 48,657,301
004-998	Interest Pool Funds	52,716,028	121,200,375	19,760,892	120,185,324	0	0	73,491,971
011-063	Gasoline Tax	2,616,573	12,092,762	297,272	12,356,401	297,093	0	2,353,113
011-069	Mineral Serverance Tax-Holding	97,587,954	6,954,726	2,089	0	0	0	104,544,769
	TOTAL DISTRIBUTION TO STATE	$ 202,946,365	$ 359,530,264	$ 20,060,253	$ 132,541,725	$ 16,405,523	$ 204,542,480	$ 229,047,154
	PAYROLL DISTRIBUTION							
003-059	Federal Tax Withholding	$ 18,902	$ (599)	$ 16,201,655	$ 0	$ 16,215,426	$ 170	$ 4,362
003-060	Retirement Contributions	1,091,215	25	13,357,418	0	0	13,320,193	1,128,465
003-061	Social Security Contributions	1,448,406	(506)	16,275,400	0	0	16,183,401	1,539,899
003-062	Health Insurance Contributions	762,266	0	10,296,097	0	0	10,165,868	892,495
003-065	United Fund Contributions	6	0	0	0	0	6	0
003-066	Rent Withholding	17,245	(354)	172,053	0	0	170,429	18,515
003-069	Credit Union Wyoming State Employees	15	0	0	0	0	0	15
003-073	Wyoming Public Employees Assn.	46	0	0	0	0	0	46
003-074	Prepay Account	26	(13)	347,716	0	347,019	253	457
003-075	Deferred Compensation	0	1,739	3,106,072	0	3,107,811	0	0
006-017	Life Insurance	132,126	596,396	1,235,359	0	1,805,117	1,460	157,304
006-018	Health Insurance	1,571,203	6,486,234	13,338,728	0	18,028,935	16,197	3,351,033
072-058	Income Tax Withholding Refunds	0	(773)	206,543	0	199,670	0	6,100
072-059	Withholding Tax - Retirement	28	0	563,273	0	563,301	0	0
072-060	Social Security Contributions	497,121	80,926,535	22,723,924	0	100,963,120	0	3,184,460

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	PAYROLL DISTRIBUTION (Cont.)							
072-063	Health Insurance - Prudential	$ 22,750	$ 350,753	$ 196,315	$ 17,882	$ 533,579	$ 0	$ 18,357
072-072	Health Insurance - Equitable	0	0	1,326,722	2,499	0	1,209,482	114,741
072-073	Health Insurance - Blue Cross	44	223	277,846	374	277,739	0	0
	TOTAL PAYROLL DISTRIBUTION	$ 5,561,399	$ 88,359,660	$ 99,625,121	$ 20,755	$ 142,041,717	$ 41,067,459	$ 10,416,249
	TRUSTS FOR INDIVIDUALS							
044-055	Fireman's Pension Contributions	$ 7,770,934	$ 2,481,069	$ 0	$ 2,278	$ 0	$ 0	$ 10,249,725
045-004	Highway Trust Fund	11,095	0	1,095	0	2,963	0	9,227
070-060	Miscellaneous Account	222,454	352,588	3,407,008	2,000,000	997,521	907,660	76,869
070-061	Industrial Accident General Fund	1,567,147	16,067,054	1,502,850	2,600,000	12,274,193	3,553,255	709,603
070-062	Industrial Accident Deferred Payment	8,079,817	10,999	10,322,602	13,401	9,940,402	0	8,459,615
070-066	Industrial Accident Reserve Fund	22,967,841	856,159	1,125,095	8,355,430	0	0	16,593,665
070-069	Subsequent Injury Fund	415,987	0	44,450	0	0	0	460,437
070-072	Employees Disaster Reinsurance Fund	1,433,954	18,601,184	11,238,962	300,000	20,512,186	8,986,309	1,475,605
072-061	Volunteer Firemen's Pension Fund	4,199,264	809,160	101,253	24,663	100,304	25	4,984,685
072-062	Wyoming Retirement Fund	534,645,446	113,313,533	34,852,168	831,531	25,963,786	15,825	656,000,005
072-064	Paid Firemen's Pension Fund	14,298,455	5,010,455	7,315,764	17,891	1,611,064	0	24,995,719
072-065	Wyoming National Bank	24,622,834	3,086,087	619,069	17,443	10,000	0	28,300,547
072-066	Leaman Brothers	9,497,769	1,138,500	1,696,107	88,874	846,763	0	11,396,739
	TOTAL TRUSTS FOR INDIVIDUALS	$ 629,732,997	$ 161,726,788	$ 72,226,423	$ 14,251,511	$ 72,259,182	$ 13,463,074	$ 763,712,441
	GROUP TRUSTS							
010-007	Weed And Pest Control (BLM)	$ 501	$ 0	$ 0	$ 0	$ (501)	$ 501	$ 501
010-008	State Fair Donations	9,325	1,200	6,288	0	4,707	0	12,106
010-012	Market Order Section	773	0	0	0	0	0	773
010-014	Weed And Pest Control	0	0	126,926	0	124,005	5	2,916
010-016	Wyoming Beef Council	73,051	294,282	8,025	0	283,234	2,899	89,225
036-003	Employment Security Revenue	1,109,230	324,031	11,170	0	188,071	0	1,256,360
	TOTAL GROUP TRUSTS	$ 1,192,880	$ 619,513	$ 152,409	$ 0	$ 599,516	$ 3,405	$ 1,361,881
	STATE TRUSTS							
005-014	Visually Handicapped Private Endowment	$ 2,142	$ 20	$ 213	$ 0	$ 252	$ 0	$ 2,123

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	STATE TRUSTS (Cont.)							
040-010	Game And Fish - Gifts & Donations	$ 1,968	$ 333	$ 0	$ 0	$ 0	$ 0	$ 2,301
090-060	Kollar Trust	33,241	11,638	3,265	0	2,555	0	45,589
090-061	Goodstein Trust	960	0	94	0	0	0	1,054
091-060	Mary Kopper	2,669	0	262	0	0	0	2,931
094-060	State Home For Blind	985,794	688,154	105,791	5,000	42,939	0	1,731,800
094-061	Goodrich Estate	6,071	289	603	0	89	0	6,874
096-060	Peterson Fund	17,107	0	4,758	0	0	0	21,865
097-060	Montgomery Home Blind Funds	5,000	0	386	0	0	0	5,386
098-060	Montgomery Home Blind Funds	5,000	0	5,384	0	4,656	0	5,728
	TOTAL STATE TRUSTS	$ 1,059,952	$ 700,434	$ 120,756	$ 5,000	$ 50,491	$ 0	$ 1,825,651
	HOLDINGS FOR INDIVIDUALS							
004-064	Gasoline Tax Refunds	$ 2,354,897	$ 1,328,584	$ 200,596	$ 0	$ 979,220	$ 0	$ 2,904,857
004-069	Motor Vehicle Financial Responsibility	41,503	(745)	0	0	0	0	40,758
004-071	Worker's Compensation Bonds	127,244	88,437	0	0	0	0	215,681
004-073	Labor Department Cash Bonds	66,000	3,000	0	0	0	0	69,000
004-074	Oil And Gas Unprotested	0	45,737,941	0	0	45,737,941	0	0
010-021	National Bean Market	12,041	0	0	0	0	0	12,041
011-020	Sales Tax Vendor Bonds	402,064	9,274	938	0	0	0	412,276
011-022	Protest Funds	2,300	0	0	0	0	0	2,300
011-060	Compensatory Tax Cash Bond	833,087	(458,196)	600	0	0	0	375,491
011-062	Mineral Severance Tax Protest	4,059,543	2,657,099	386,816	0	0	0	7,103,458
011-080	Sales Tax Protest	55,586	(55,560)	0	0	0	0	26
011-081	2% Protest - Oil And Gas	3,640	0	0	0	0	0	3,640
011-082	Cigarette Tax Protest Fund	17,286	(17,286)	0	0	0	0	0
020-020	Air Penalties In T & A Fund	138,160	30,000	13,591	0	0	0	181,751
020-030	Water Penalties In T & A Fund	406,822	33,338	39,815	0	2,969	92	476,914
020-040	Land Penalties In T & A Fund	264,839	74,456	38,507	0	35,401	6,606	335,795
020-060	Solid Waste Mgmt. - T & A Penalties	20,000	5,000	1,532	0	0	0	26,532
020-090	Environmental Quality - Cash Bonds	124,189	5,620	12,305	2,000	0	5,223	134,891
020-095	Husky Refundable Acct.	67,071	(27,475)	7,289	0	0	0	46,885

State Of Wyoming
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	HOLDINGS FOR INDIVIDUALS (Cont.)							
020-096	ARCH Escrow	$ 20,044	$ (16,996)	$ 1,952	$ 5,000	$ 0	$ 0	$ 0
036-090	E.S.C. Incremental Bond	0	331,524	0	0	0	0	331,524
040-009	Game And Fish License Applications	10,577,011	7,337,119	0	8,712,900	0	0	9,201,230
041-002	Electrical Service Permit	1,980	8,105	229	0	7,358	2,150	806
044-001	Foreign Insurance Protest Fund	935,696	0	92,021	0	0	0	1,027,717
047-010	Wage Claim Settlement	225	895	0	0	95	0	1,025
053-070	Small Water Development Loans	202,831	549,000	0	0	727,567	0	24,264
055-002	Seismic Bond Forfeitures	0	37,500	0	0	17,616	0	19,884
060-062	Protest Funds	3,976	0	188	4,164	0	0	0
060-090	Joint Powers Board	10,067,191	(3,738,032)	897,028	0	0	0	7,226,187
	TOTAL HOLDINGS FOR INDIVIDUALS	$ 30,805,226	$ 53,922,602	$ 1,693,407	$ 8,724,064	$ 47,508,167	$ 14,071	$ 30,174,933
	INSTITUTION TRUSTS							
088-050	Women's Center Account	$ 14	$ 0	$ 1	$ 0	$ 0	$ 0	$ 15
090-050	Recreation & Special Needs Fund	266	1,146	128	0	413	0	1,127
091-050	Student Benefit Account	779	0	77	0	0	0	856
093-050	Welfare Fund	134	0	13	0	0	0	147
094-050	Kieffer Orchard Fund	33,120	0	3,248	0	6,025	25	30,318
095-050	Recreation Fund	15,087	7,195	1,459	0	7,286	0	16,455
095-051	Volunteer Services	1,663	825	153	0	1,274	0	1,367
095-052	Chapel Offering Fund	1,287	453	126	0	22	0	1,844
096-050	General Fund	195	2,037	89	0	2,237	0	84
096-051	Special Services Fund	15,151	23,064	1,457	0	18,587	0	21,085
096-052	Cemetery Fund	4,347	0	427	0	0	0	4,774
096-053	Chapel Fund	80,093	10,442	7,901	0	0	0	98,436
096-054	Playground Fund	13,175	3,738	1,269	0	4,168	0	14,014
096-055	Special Olympics Account	317	193	45	0	128	0	427
096-056	Trust And Agency Funds	264	151	18	0	412	0	21
097-050	Donations	3,313	2,128	284	0	1,779	0	3,946
098-050	Donations	1,164	11,800	146	0	86	0	13,024
098-051	Employee Benefit Fund	293	220	27	0	125	0	415

State Of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
	INSTITUTION TRUSTS (Cont.)							
099-050	Inmate Benefit Fund & Welfare	$ 1,715	$ 830	$ 178	$ 0	$ 307	$ 0	$ 2,416
099-051	Blackrose - Reeder/Scholarship Fund	0	330	0	0	155	0	175
	TOTAL INSTITUTION TRUSTS	$ 172,377	$ 64,552	$ 17,046	$ 0	$ 43,004	$ 25	$ 210,946
	FUND TOTAL	$ 934,814,260	$ 788,702,568	$ 208,366,976	$ 156,825,807	$ 399,974,333	$ 268,209,477	$1,106,874,187

State of Wyoming
TRUST AND AGENCY FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$ 968,424,700
ADD:		
Excess Revenue over Expenditures (Schedule 23 - Revenue; Schedule 24 - Expenditures)	$332,952,169	
Non-Sufficient Checks Decrease	-44,665	
Non-Expenditure Transfer	-156,825,804	
Total Additions		176,081,700
Fund Balance June 30, 1985		$1,144,506,400

Schedule 26

State of Wyoming
TRUST AND AGENCY FUND
BALANCE SHEET
June 30, 1985

ASSETS:			
Cash with Treasurer[1]	$523,920,788		
Less: Undistributed Cash	10,731,179		
Allocated to Accounts		$513,189,609	
Investments (At cost or amortized)[2]		593,684,575	
Cash and Investments			$1,106,874,184
Petty Cash			3,700
Non-Sufficient Funds Checks Uncollected			44,368
Accrued Interest[3]			37,597,848
Total Assets			$1,144,520,100
LIABILITIES, RESERVES AND FUND BALANCE:			
Liabilities:			
Due to General Fund		$ 10,000	
Due to Treasurer		3,700	
Total Liabilities			13,700
Fund Balance June 30, 1985			1,144,506,400
Total Liabilities, Reserves and Fund Balance			$1,144,520,100

Note 1; Page 151
Note 2; Page 151
Note 3; Page 151

THE DEBT SERVICE FUND

The Debt Service Fund is used to account for money deposited for the payment of principal and interest, and for the accumulation of reserves for bonded or other indebtedness.

During fiscal year 1985, the fund received revenue of $5,246,465 and made disbursements of $3,679,686, ending the year with a cash balance of $1,602,545.

In 1983, $15,000,000 Mineral Royalties Revenue Bonds (Community Colleges' projects) series December 1, 1981, were issued by the state of Wyoming's Farm Loan Board. The bonds are a special obligation of the State of Wyoming and are payable solely out of pledged revenues to the extent available. The pledged revenues consist of 3/7th of 10 percent of the funds received by the state from the United States pursuant to the Leasing Act, except that pledged revenues do not include any funds derived from coal, oil shale and geothermal lease bonuses paid to the United States. The bonds do not constitute a debt or indebtedness of the State of Wyoming within the meaning of any constitutional or statutory provision of the state of Wyoming.

State of Wyoming
DEBT SERVICE FUND
STATEMENT OF REVENUE-ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
40000	Use of Property and Money	$ 0	$ 138,689	$ 138,689	NA%
64006	DAFC	0	469,750	469,750	NA
66005	Debt Service Fund	0	4,636,026	4,638,026	NA
	Total Revenue	$ 0	$ 5,246,465	$ 5,246,465	NA%

Agency Account	Account Name				
004-073	State Office Building Bonds	$ 0	$ 469,750	$ 469,750	NA%
060-034	Mineral Royalties Revenue Bonds		4,776,715	4,776,715	
	Total Revenue	$ 0	$ 5,246,465	$ 5,246,465	NA%

Schedule 28

State Of Wyoming
DEBT SERVICE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
004-070	Wyoming Capital Improvement	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1
004-073	State Office Building Bond	0	0	469,750	0	469,750	0	0
004-074	Capital Facilities Series A Bonds	7,760	0	0	0	381	0	7,379
060-034	Mineral Royalties Rev. Bonds Series Dec.1,1981	28,005	0	4,776,715	0	3,209,555	0	1,595,165
	Total	$ 35,766	$ 0	$ 5,246,465	$ 0	$ 3,679,686	$ 0	$ 1,602,545

Schedule 29

State of Wyoming
DEBT SERVICE FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984	$ 35,766
Add:	
Excess Revenue over Expenditures	1,566,779
Fund Balance June 30, 1985	$ 1,602,545

Schedule 30

State of Wyoming
DEBT SERVICE FUND
BALANCE SHEET
June 30, 1985

ASSETS:	
Cash (Schedule 28)	$ 1,602,545
Cash with Fiscal Agent	10,945,000
Total Assets	$ 12,547,545
LIABILITIES, RESERVES AND FUND BALANCE:	
Reserve:	
Reserve for Bond Retirement	$ 10,945,000
Fund Balance June 30, 1985	1,602,545
Total Liabilities, Reserves and Fund Balance	$ 12,547,545

THE INTRAGOVERNMENTAL FUND

The Intragovernmental Fund is used to finance and account for services and commodities furnished by state government units which are entirely or predominately self-supporting from charges to other state government units for the services and commodities.

Activity in this fund during fiscal year 1985, included; revenue of $22,983,566, and disbursements of $20,208,987. The ending cash balance was $5,767,457.

Schedule 31

State of Wyoming
INTRAGOVERNMENTAL FUND
STATEMENT OF REVENUE-ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
40000	Use of Property and Money	$ 0	$ 441,840	$ 441,840	NA%
53026	Agriculture Sales	0	233,256	233,256	NA
55003	Computer Services	7,771,105	8,728,802	957,697	112
55005	Flight Services	166,661	193,715	27,054	116
55006	Telephone Services	4,285,249	4,291,536	6,287	100
55008	Motor Vehicle Services	1,077,193	1,918,884	841,691	178
55009	Central Warehouse Supply Sales	1,348,395	1,217,304	-131,091	90
55010	Copy Charges-Central Duplicating	1,049,459	1,129,575	80,116	108
55011	Central Duplicating Services	1,317,108	1,345,156	28,048	102
55014	Computer Services-Special Projects	4,533,451	1,880,979	-2,652,472	41
60000	Miscellaneous Revenue from Others	1,853,452	1,586,385	-267,067	86
91002	Current Year Recoveries	0	16,043	16,043	NA
97004	Salvage, Surplus Equipment Sales	0	90	90	NA
	TOTAL REVENUE	$ 23,402,073	$ 22,983,565	$ -418,500	98%

Account No.	Account	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
006-007	Data Services Division	$ 13,003,358	$ 11,439,773	$ -1,563,585	88%
006-010	Motor Vehicle Management	2,132,343	2,819,740	687,397	132
006-012	Supply System Warehouse	1,348,395	1,272,296	-76,099	94
006-084	Central Duplicating	2,466,067	2,676,013	209,946	109
006-085	Telecommunications	4,285,249	4,317,594	32,345	101
009-003	Aeronautics Commission	166,661	224,893	58,232	135
089-002	Wyoming Honor Farm	0	233,256	233,256	NA
	TOTAL REVENUE	$ 23,402,073	$ 22,983,565	$ -418,508	98%

Schedule 32

State of Wyoming
INTRAGOVERNMENTAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1985

Account No.	Account	Reserve For Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) To Fund Balance	Appropriations FY 1985	Expenditures FY 1985	Encumbrances FY 1985	Unencumbered Balance FY 1985
006-007	Data Services Division	$ 1,233,548	$ 962,303	$ 262,460	$ 8,785	$ 11,769,810	$ 9,538,407	$ 818,483	$ 1,412,920
006-010	Motor Vehicle Division	16,682	575	0	16,107	2,115,661	1,700,095	19,862	395,704
006-012	Supply System Warehouse	147,045	143,003	0	4,042	1,201,350	1,119,191	51,276	30,883
006-084	Central Duplicating	109,473	106,856	0	2,617	2,356,594	2,307,629	15,893	33,072
006-085	Telecommunications	59,194	45,093	0	14,101	4,226,055	4,165,043	0	61,012
009-003	Aeronautics Commission	0	0	0	0	166,661	120,790	0	45,871
	TOTAL	$ 1,565,942	$ 1,257,830	$ 262,460	$ 45,652	$ 21,836,131	$ 18,951,155	$ 905,514	$ 1,979,462

Schedule 33

State Of Wyoming
INTRAGOVERNMENTAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
006-007	Data Services Division	$ 1,021,824	$ 52,664	$ 11,387,109	$ 457,049	$ 10,033,345	$ 467,365	$ 1,503,838
006-010	Motor Vehicle Management	1,530,857	674	2,819,066	786,256	1,380,820	319,851	1,863,670
006-012	Supply System Warehouse	447,901	85,279	1,187,017	6,127	1,235,929	26,265	451,876
006-084	Central Duplicating	1,106,252	81,280	2,594,734	85,100	2,361,064	53,422	1,282,680
006-085	Telecommunications	210,501	660,203	3,657,392	15,831	4,209,855	281	302,129
009-003	Aeronautics Commission	448,291	79	224,814	194,802	114,850	5,940	357,592
089-002	Wyoming Honor Farm	5,945	76,974	156,281	233,528	0	0	5,672
	TOTAL	$ 4,771,571	$ 957,153	$ 22,026,413	$ 1,778,693	$ 19,335,863	$ 873,124	$ 5,767,457

Schedule 34

State of Wyoming
INTRAGOVERNMENTAL FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$ 3,184,115
Add:		
Excess Revenue over Expenditures (Schedule 31,Col.2 Schedule 32,Col. 2 and 6)	$ 2,774,580	
Non-Expenditure Transfer	-1,778,693	
Prior Year Reserve	1,565,942	
TOTAL ADDITIONS		2,561,829
Less:		
Reserve for Encumbrances		1,167,974
Fund Balance June 30, 1985		$ 4,577,970

State of Wyoming
INTRAGOVERNMENTAL FUND
BALANCE SHEET
June 30, 1985

ASSETS:	
Cash	$ 5,767,456
Total Assets	$ 5,767,456
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to General Fund	$ 21,512
Reserves:	
Reserve for Encumbrances	1,167,974
Fund Balance June 30, 1985	4,577,970
TOTAL LIABILITIES, RESERVES & FUND BALANCE	$ 5,767,456

THE HIGHWAY FUND

The Highway Fund was created to account for all monies received and expended for highway purposes. Funds received and deposited into this fund may be expended with the approval of the Highway Superintendent and the State Highway Commission.

The fund began fiscal year 1985, with a cash balance of $127,773,849. Revenue received during the year was $297,052,498, while disbursements were $308,326,406, leaving a cash balance of $116,499,941.

Schedule 36

State of Wyoming
HIGHWAY FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
12005	Gasoline Tax - $.04	$ 0	$ 9,267,301	$ 9,267,301	NA%
12016	Gasoline Fuel Tax	0	9,707,371	9,707,371	NA
12020	Gasoline Tax - $.01 - CFM	0	2,976,707	2,976,707	NA
12021	Gasoline Tax - $.01 - FR	0	6,328,355	6,328,355	NA
13001	Severance Tax - Coal	0	12,043,031	12,043,031	NA
13005	Severance Tax - Stripper Oil	0	1,411,863	1,411,863	NA
13008	Severance Tax - Oil	0	19,256,310	19,256,310	NA
13009	Severance Tax - Gas	0	9,823,786	9,823,786	NA
16000	Motor Carrier Taxes	0	11,243,108	11,243,108	NA
20000	Licenses, Permits, Regulatory	0	16,721,607	16,721,607	NA
30000	Fines, Forfeitures, Penalties	0	338,630	338,630	NA
41007	Federal Mineral Royalties	0	66,044,565	66,044,565	NA
44011	Interest - Pool Funds	0	13,085,444	13,085,444	NA
40000	Mis. Use of Property and Money	0	2,702	2,702	NA
50000	Charge For Sales and Services	0	3,353,702	3,353,702	NA
60000	Revenue from Others	324,877,306	37,778,806	-287,098,500	12
70000	Federal Aid and Grants	0	76,573,750	76,573,750	NA
90000	Non-Revenue Receipts	0	1,095,460	1,095,460	NA
	TOTAL REVENUE	$324,877,306	$297,052,498	$-27,824,808	91%

Agency No.	Account	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
045-004	Urban Mass Transportation Admin.	$ 0	$ 308,505	$ 308,505	NA%
045-005	Wyoming Highway Fund	0	16,760,602	16,760,602	NA
045-609	County Farm to Market	0	3,682,772	3,682,772	NA
045-718	State Highway Fund	324,877,306	268,657,236	-56,220,070	91
045-723	Primary, Secondary, Forest	0	7,643,383	7,643,383	NA
	TOTAL REVENUE	$324,877,306	$297,052,498	$-27,824,808	91%

Schedule 37

State Of Wyoming
HIGHWAY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
045-004	Urban Mass Transportation Admin	$ 82,140	$ 300,371	$ 8,133	$ 0	$ 302,833	$ 0	$ 87,811
045-005	Wyoming Highway Fund	46,635,767	12,043,031	4,717,571	0	0	0	63,396,369
045-609	County Farm to Market	6,333,457	2,937,937	744,835	3,746,254	906,725	56,633	5,306,617
045-718	State Highway Fund	61,505,588	154,364,379	114,292,857	8,251,877	269,700,219	20,387,380	31,823,348
045-723	Primary, Secondary and Forest	13,216,897	6,328,355	1,315,029	4,519,985	456,792	(2,292)	15,885,796
	TOTAL	$ 127,773,849	$ 175,974,073	$ 121,078,425	$ 16,518,116	$ 271,366,569	$ 20,441,721	$ 116,499,941

Schedule 38

State of Wyoming
HIGHWAY FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$127,846,348
Add:		
Excess of Revenue over Expenditures (Schedule 36 and 37)	$ 5,244,208	
Non-Expenditure Transfers	-16,518,116	
Non-Sufficient Funds Checks Increase	15,142	
Total Additions		-11,258,766
Fund Balance June 30, 1985		$116,587,582

Schedule 39

State of Wyoming
HIGHWAY FUND
BALANCE SHEET
June 30, 1985

ASSETS:	
Cash	$116,499,941
Petty Cash	300
Non-Sufficient Funds Checks	87,641
Total Assets	$116,587,882
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Treasurer	$ 300
Fund Balance June 30, 1985	116,587,582
Total Liabilities, Reserves and Fund Balance	$116,587,882

THE GAME AND FISH FUND

The Game and Fish Fund was created to account for all monies received by the Wyoming Game and Fish Commission for the purposes of providing an adequate and flexible system for the control, propagation, management, protection and regulation of the state's wildlife.

During fiscal year 1985, the Game and Fish Fund received revenue of $23,858,391, made disbursements of $18,797,702, and ended the year with a cash balance of $24,131,163.

Schedule 40

State of Wyoming
GAME AND FISH FUND
STATEMENT OF REVENUE – ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
24006	Hunting and Fishing Licenses	$ 0	$ 15,575,404	$ 15,575,404	NA%
24008	Wild Life Conservation Stamps	0	1,619,474	1,619,474	NA
20000	Other Licenses, Permits, Regulatory	0	104,222	104,222	NA
30000	Fines, Forfeitures, Penalties	0	9,750	9,750	NA
41000	Income from Land	0	141,186	141,186	NA
42000	Rent of Dept. Dwellings by Employees	0	66,682	66,682	NA
44000	Income from Investments	0	2,846,726	2,846,726	NA
50000	Charges from Sales and Services	0	1,234,529	1,234,529	NA
60000	Revenue From Others	22,655,566	114,256[1]	-22,541,310	0
70000	Federal Aid and Grants	0	2,104,739	2,104,739	NA
90000	Non-Revenue Receipts	7,792	41,423	$ 33,631	532
	TOTAL REVENUE	$ 22,663,358	$ 23,858,391	$ 1,195,033	105%

Account No.	Account				
040-001	Administration	$ 2,502,302	$ 1,358,895	$ -1,143,407	54%
040-002	Fiscal Division	2,565,715	1,666,636	-899,079	65
040-003	Communications	1,989,503	1,767,084	-222,419	89
040-004	Research and Development	2,406,426	2,070,904	-335,522	86
040-005	Fish Division	4,098,207	3,289,787	-808,420	80
040-006	Game Division	7,042,841	5,307,223	-1,735,618	75
040-090	Game and Fish Revenue Fund	108,000	5,840,397	5,732,397	NA
040-091	Gifts and Donations	0	16,405	16,405	NA
040-092	Mitigation Fund	151,094	0	-151,094	0
040-093	Replacement of Capital Investments	545,733	53,670	-492,063	10
040-094	Conservation Stamp	0	1,614,676	1,614,676	NA
040-098	License App. Fee/Damage Claims	1,253,537	872,714	-380,823	70
	TOTAL REVENUE	$ 22,663,358	$ 23,858,391	$ 1,195,033	105%

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[1] Intra-Agency Transfers of $25,576,663 has been deleted from this report.

State Of Wyoming
GAME AND FISH FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
040-001	Administration	$ 848,738	$ (5)	$ 2,207,638	$ 848,738	$ 1,759,152	$ 173,338	$ 275,143
040-002	Fiscal Division	863,181	0	2,529,817	863,181	1,958,601	260,263	310,953
040-003	Communications	205,139	0	1,972,223	205,139	1,227,736	65,100	679,387
040-004	Research and Development	298,848	0	2,369,752	298,848	2,223,706	40,507	105,539
040-005	Fish Division	750,435	0	4,040,222	750,435	3,700,036	33,631	306,555
040-006	Game Division	1,651,311	0	6,958,534	1,651,311	6,287,162	159,377	511,995
040-090	Game and Fish Revenue Fund	12,858,870	10,270,442	16,524,911	20,954,956	(25)	0	18,699,292
040-091	Gifts and Donations	108,187	5,758	10,647	0	0	0	124,592
040-092	Mitigation Fund	151,095	0	0	0	53,346	0	97,743
040-093	Replacement of Capital Improvement	545,734	0	53,670	0	0	0	599,404
040-094	Conservation Stamps	433,515	1,614,676	0	0	0	0	2,048,191
040-098	License App. Fee/Damage Claims	355,421	0	876,770	4,056	855,772	0	372,363
	TOTAL	$ 19,070,474	$ 11,890,871	$ 37,544,184	$ 25,576,664	$ 18,065,486	$ 732,216	$ 24,131,163

Schedule 42

State of Wyoming

GAME AND FISH FUND
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$ 18,482,381
Add:		
Excess Revenue over Expenditures (Schedule 41)	$ 30,637,353	
Reserve for Encumbrance Prior Years, Canceled	588,344	
Due From Permanent Land Fund	88	
Non-Expenditure Transfers	-25,576,664	
Non-Sufficient Funds Checks decrease	562	
Total Additions		$ 5,649,683
Less:		
Reserve for Encumbrances		428,480
Fund Balance June 30, 1985		$ 23,703,584

Schedule 43

State of Wyoming
GAME AND FISH FUND
BALANCE SHEET
June 30, 1985

ASSETS:

Cash	$ 24,131,160
Petty Cash	11,650
Due From Permanent Land Fund	88
Non-Sufficient Funds Checks	816
Total Assets	$ 24,143,714

LIABILITIES, RESERVES AND FUND BALANCE:

Due to Treasurer	$ 11,650
Reserve for Encumbrances	428,480
Fund Balance June 30, 1985	23,703,584
Total Liabilities, Reserves & Fund Balance	$ 24,143,714

THE UNIVERSITY OF WYOMING FUND

The University of Wyoming Fund was created, "...for the support and maintenance of the University of Wyoming and shall be used to account for all money deposited by the trustees of the University and any interest accruing thereto. Money may be disbursed and expended from the fund as provided by Section 9-4-304 of the Statutes."

During fiscal year 1985, the fund received revenue of $27,049,501, made disbursements and transfers of $24,963,169, and ended the year with a cash balance of $5,434,285.

State of Wyoming
UNIVERSITY FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
41007	Federal Mineral Royalties	$ 0	$ 14,497,587	$ 14,497,587	NA%
41009	Grazing Lease	8	898	898	NA
44011	Interest - Pool Funds	0	753,446	753,446	NA
52076	Student Fees	0	9,327,912	9,327,912	NA
53026	Agriculture Sales	0	182,299	182,299	NA
59002	Athletic Income	0	2,263,359	2,263,359	NA
97000	Non Revenue Receipts	0	24,000	24,000	NA
	TOTAL REVENUE	$ 0	$ 27,049,501	$ 27,049,501	NA%

Account No.	Account				
067-012	Resident Instruction	$ 0	$ 12,091,877	$ 12,091,877	NA%
067-050	Excess Royalty Fund & Research	0	14,957,624	14,957,624	NA
	TOTAL REVENUE	$ 0	$ 27,049,501	$ 27,049,501	NA%

State Of Wyoming
UNIVERSITY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
067-012	Resident Instruction	$ 1,329,781	$ 11,773,570	$ 318,307	$ 10,853,085	$ 352,162	$ 0	$ 2,216,411
067-050	Excess Royalty Fund and Research	2,018,172	24,898	14,932,726	9,214,760	4,543,162	0	3,217,874
	TOTAL	$ 3,347,953	$ 11,798,468	$ 15,251,033	$ 20,067,845	$ 4,895,324	$ 0	$ 5,434,285

Schedule 46

State of Wyoming
UNIVERSITY FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$ 3,347,953
Add:		
Excess Revenue over Expenditures (Schedules 44 and 45)	$ 22,154,178	
Non-Expenditure Transfers	-20,067,845	
Total Additions		2,086,333
Fund Balance June 30, 1985		$ 5,434,286

State of Wyoming
UNIVERSITY FUND
BALANCE SHEET
June 30, 1985

ASSETS:	
Cash	$ 5,434,286
Imprest Cash	50,000
Total Assets	$ 5,484,286
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Treasurer	$ 50,000
Fund Balance June 30, 1985	5,434,286
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	$ 5,484,286

THE PERMANENT LAND FUND

Section 9-4-204 of the Wyoming Statutes, provides that, "The Permanent Land Fund is to be used for the resources received and held as trustee of the land grants made to the state by the federal government ...." Section 9-4-305 further provides that, "Proceeds from the sale of the public lands, mineral royalties, and any money designated by the Wyoming Constitution or Wyoming Statutes as collected shall be transmitted to the State Treasurer and credited to the proper accounts within the Permanent Land Fund."

Prior to becoming a state, the Territory of Wyoming, under two federal acts, received grants of land for the support of its educational system and other various public needs. With the Act of Admission, Wyoming received these territorial grants, as well as additional land under the Act.

A distribution of lands awarded to the state for specific usage includes:

Territorial Grants		Acreage
Common School		3,544,944
University		46,080
Agricultural College		90,000
Deaf, Dumb and Blind Asylum		30,000
Poor Farm		10,000
Penitentiary		30,640
Public Buildings and Capitol		75,000
Erection of Public Buildings at Capitol		32,000
Penal Reform or Educational Institution		30,000
State Charitable, Educational, Penal and Reformatory Institutions, including:		260,000
Soldiers' and Sailors' Home	(30,000)	
State Law Library	(15,000)	
State Library	(15,000)	
State Hospital		30,000
Miners' Hospital		30,000
Fish Hatchery		5,640
Carey Act 1947 (Arid Lands Granted to the State by U.S.)		24,000
		4,238,304

The Act of Admission provides that the Common School, University and Agricultural College public lands, proceeds from the sale of these lands, or the production or sale of minerals, or any depletable resource from the land is to be perpetual. All such proceeds are deposited to this permanent fund. Only the revenue received from rental leases, and interest earned from the investment of the resources of the fund may be expended. Expendable revenues are transferred to a land income fund. Acreage for these purposes represents nearly 87 percent of the total land granted to the state.

A total of $74,519,132 was deposited in the Permanent Land Fund during fiscal year 1985. Transfers from the fund were $15,959,791. The fund ended the fiscal year with a cash and investment balance of $514,122,861.

Schedule 48

State of Wyoming
PERMANENT LAND FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
41002	Bentonite Lease Royalties	$ 0	$ 68,614	$ 68,614	NA%
41005	Coal Lease Royalties	0	16,492,355	16,492,355	NA
41014	Misc. Mineral Lease Royalties	0	127,816	127,816	NA
41016	Oil & Gas Lease Royalties	0	37,020,609	37,020,609	NA
41017	Other Leases	0	0	0	NA
41019	Sand and Gravel Royalties	0	449,145	449,145	NA
41022	Sodium and Trona Lease Royalties	0	2,536,388	2,536,388	NA
41023	Right of Way and Easement Lease	0	183,240	183,240	NA
41024	Taylor Grazing	0	55,333	55,333	NA
41027	Uranium Lease Royalties	0	425,606	425,606	NA
41029	Surface Damages/Leases	0	1,068,067	1,068,067	NA
44000	Income From Investments	0	1,485,010	1,485,010	NA
49010	Escheats to State	0	49,968	49,968	NA
51016	Special Assistant Attorney General	0	2,152	2,152	
97003	Real Estate Sales	0	50,357	50,357	NA
	TOTAL REVENUE	$ 0	$ 60,014,660	$ 60,014,660	NA%

Account No.	Account	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
004-004	Miner's Hospital	$ 0	$ 1,938,190	$ 1,938,190	NA%
004-006	Public Building at Capitol	0	35,380	35,380	NA
004-040	Fish Hatchery	0	-135	-135	NA
004-050	Common School Permanent Land	0	53,767,771	53,767,771	NA
004-051	Deaf, Dumb, & Blind Permanent Land	0	16,343	16,343	NA
004-060	Carey Act Permanent Land	0	45,229	45,229	NA
004-080	Omnibus Permanent Land	0	1,102,456	1,102,456	NA
004-095	Wyoming State Hospital Permanent Land	0	1,445,856	1,445,856	NA
004-096	Wyoming State Training School	0	151,992	151,992	NA
004-099	Penitentiary Permanent Land	0	829,080	829,080	NA
004-671	Agriculture College	0	286,699	286,699	NA
004-672	University Permanent Land	0	395,799	395,799	NA
	TOTAL REVENUE	$ 0	$ 60,014,660	$ 60,014,660	NA%

State Of Wyoming
PERMANENT LAND FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
004-004	Miner's Hospital Permanent Fund	$ 8,183,448	$ 1,960,131	$ (11)	$ 16,165	$ 0	$ 0	$ 10,127,403
004-006	Public Building at Capitol Fund	620,071	46,979	(21)	11,205	0	0	655,824
004-040	Fish Hatchery Fund	188,520	1,672	(11)	1,650	0	0	188,531
004-050	Common School Permanent Fund	410,351,391	67,728,179	98,636	15,539,493	0	0	462,638,713
004-051	Deaf Dumb & Blind Permanent Fund	604,627	52,971	0	30,362	0	0	627,236
004-060	Carey Act Permanent Land Fund	1,830,598	45,219	10	0	0	0	1,875,827
004-080	Omnibus Permanent Land Fund	7,965,992	1,105,662	(7)	3,096	0	0	9,068,551
004-095	Wyoming State Hospital Permanent Fd.	3,071,094	1,445,856	0	0	0	0	4,516,950
004-096	Wyoming State Training School Fund	2,712,106	180,196	82	27,370	0	0	2,865,014
004-099	Penitentiary Permanent Land Fund	5,265,816	829,080	0	0	0	0	6,094,896
004-671	Agriculture College Land Fund	3,201,630	335,133	72	46,939	0	0	3,489,896
004-672	University Permanent Land Fund	11,568,227	689,005	299	283,511	0	0	11,974,020
	TOTAL	$ 455,563,520	$ 74,480,083	$ 99,049	$ 15,959,791	$ 0	$ 0	$ 514,122,861

Schedule 50

State of Wyoming

PERMANENT LAND FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$455,141,541
Add:		
Excess Revenue over Expenditures (Schedules 48 and 49)	$ 60,014,660[1]	
		60,014,660
		515,156,201
Less:		
Interest Accrued Due to Land Income Fund[2]	1,463,806	
Interest Accrued Due to General Fund[2]	-8,464	
Interest Earned Land Income Fund[2]	28,751	
Interest Earned General Fund[2]	827	
Interest Earned Game & Fish Fund[2]	88	
Total Deductions		1,485,008
Fund Balance June 30, 1985		$513,671,193

[1] Revenue reduced $15,959,791. Non-Expenditure Transfer Investment income belongs to Permanent Land Income Fund.

[2] Investments are made from the Permanent Land Fund. However, interest income from these funds is due to the Funds listed above.

Schedule 51

State of Wyoming

PERMANENT LAND FUND

BALANCE SHEET

June 30, 1985

ASSETS:		
Cash with Treasurer[1]	$233,119,167	
Investment (at cost or amortized)[2]	281,003,695	
Total Cash and Investments		$514,122,862
Accrued Interest[3]		8,519,591
Total Assets		$522,642,453
LIABILITIES, RESERVES AND FUND BALANCE:		
Liabilities:		
Due to Permanent Land Income Fund	$ 8,507,678	
Due to General Fund	11,913	
Interest Earned Due to Permanent Land Income Fund	436,010	
Interest Earned Due to General Fund	15,571	
Interest Earned Due to Game and Fish Fund	88	
Total Liabilities		$ 8,971,260
Fund Balance June 30, 1985		513,671,193
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		$522,642,453

[1] See Note 1; Page 151
[2] See Note 2; Page 151
[3] See Note 3; Page 151

THE PERMANENT LAND INCOME FUND

Rentals from grazing, agricultural and mineral prospecting leases on public lands, together with interest upon sales contracts and interest derived from the investment of the Permanent Land Fund, constitute the Permanent Land Income Fund. This income is then expended for the purposes originally intended in the Act of Admission.

There are four accounts within this fund. The Common School Land Income account receives the most revenue. This, of course, is to be expected in view of the sizable portion of public land, which was originally set aside for public school purposes (3,544,944 acres out of a total of 4,238,304 acres). On or before the 31st day of March, and the 30th day of September in every year, the money to the credit of the Common School Land Income account for the use of the public schools is distributed among the several counties of the state according to the number of children of school age in each, as determined by reference to the last preceding annual school census. The State Superintendent certifies to the State Auditor the amount each county is entitled to. The Auditor then draws warrants on the State Treasurer, payable to the treasurer of each county, for the amount so certified. The county treasurer then distributes the money to the county for allocation to the several school districts in the county according to the number of children of school age in each district.

Two other accounts in the Permanent Land Income Fund are for the benefit of the University of Wyoming. Revenues in the Agriculture College account are used for the support of the Agriculture College at the University. University Land Income account revenues are for the support and maintenance of the University.

The Omnibus Land Income account is administered by the Board of Charities and Reform. This account constitutes an emergency fund. Monies are allocated to the state institutions for emergency upkeep, maintenance and repairs by the Board. Funds may not be used for administrative purposes.

The Permanent Land Income Fund began fiscal year 1985 with a cash balance of $9,491,179. During the year the fund received revenues of $49,629,953, while disbursements and transfers were $47,064,763. The year ended with a cash balance of $12,056,369.

Schedule 52

State of Wyoming
PERMANENT LAND INCOME FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
41001	Bentonite Lease	$ 0	$ 32,128	$ 32,128	NA%
41003	Special Use Lease	0	172,969	172,969	NA
41004	Coal Lease	0	604,824	604,824	NA
41009	Grazing Lease	1,000,000	1,663,263	663,263	166
41011	Land Sales - Interest	0	97,759	97,759	NA
41013	Miscellaneous Mineral Lease	0	54,275	54,275	NA
41015	Oil and Gas Lease	2,000,000	2,387,952	387,952	119
41017	Other Leases	0	2,390	2,390	NA
41020	Share - Crop, Hay, and Grain	0	22,798	22,798	NA
41021	Sodium and Trona Lease	0	41,912	41,912	NA
41025	Timber Sales	0	86,766	86,766	NA
41026	Uranium Leases	0	89,878	89,878	NA
41028	Bonds Rental	9,000,000	6,302,019	-2,697,981	70
44003	Interest - Capehart	8,770	9,528	758	109
44005	Government Agencies	1,004,852	1,091,632	86,780	109
44006	Interest-Farm Irrigation Dist.Loans	14,028,904	15,240,440	1,211,536	109
44010	Interest - Other Wyoming Agencies	180,771	196,382	15,611	109
44011	Pool Fund Interest Distribution	18,000,000	20,408,381	2,408,381	113
44014	Interest - Wyoming Municipalities	522	567	45	109
44020	Interest - Corporate	738,453	802,226	63,773	109
44050	Miscellaneous Investment Income	37,728	40,986	3,258	109
60000	Revenue From Other Sources	0	1,773,435	1,773,435	NA
	TOTAL REVENUE	$ 46,000,000	$ 51,122,510	$ 5,122,510	111%

Account No.	Account				
004-005	Miner's Hospital Income Fund	$ 0	$ 2,289,322	$ 2,289,322	NA%
005-015	Common School Land Income	46,000,000	45,663,080	-336,920	99
067-001	Agriculture College Land Income	0	597,274	597,274	NA
067-002	University Land Income	0	1,165,487	1,165,487	NA
080-001	Omnibus Land Income	0	1,407,347	1,407,347	NA
	TOTAL REVENUE	$ 46,000,000	$ 51,122,510	$ 5,122,510	111%

State of Wyoming

PERMANENT LAND INCOME FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1985

Agency-Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) To Fund Balance	FY 1985 Planned Expenditures	FY 1985 Expenditures	FY 1985 Encumbrances	FY 1985 Unencumbered Balance
005-015	Common School Land Inc. Fd.	$ 0	$ 0	$ 0	$ 0	$ 46,000,000	$ 44,523,828	$ 0	$ 1,476,172
080-088	Women's Center - Kitchen Equipment					4,758	793	3,965	0
080-089	Honor Farm - Gas Line	2,157	88	2,069	0	0	0	0	0
	Honor Farm - Sewer	0	0	0	0	7,000	6,157	843	0
	Honor Farm - Pipes for main ditch	8,350	6,250	2,100	0	0	0	0	0
	Honor Farm - Spreader Septic System	800	0	0	800	0	0	0	0
	Honor Farm - Baler & Storage Tank					26,600	26,459	0	141
	Honor Farm - Administration-Ceiling					26,000	19,268	6,732	0
	Honor Farm - Chicken House					3,700	2,566	1,134	0
080-090	Children's Home - Bathroom Repairs	16,131	0	16,131	0	0	0	0	0
080-091	Girls' School - Energy Audit	195	0	0	195	0	0	0	0
	Girls' School - Water Tank	0	0	0	0	20,000	18,448	1,552	0
080-092	Hot Springs State Park Drainage Tunnel	2,961	2,927	34	0	0	0	0	0
	Hot Springs Park Monitoring System	7,230	0	7,230	0	0	0	0	0
	Hot Springs Park - Hydrology System	22,887	15,915	6,972	0	0	0	0	0
	Hot Springs Park - Recreation Dept.	0	0	0	0	2,500	2,500	0	0
080-093	Boys School - Energy Audit	2,320	0	2,320	0	0	0	0	0
	Boys School - Roof	2,483	0	2,483	0	0	0	0	0
	Boys School - Air Condition	0	0	0	0	7,607	7,607	0	0
	Boys School - Electrical	0	0	0	0	2,000	1,734	266	0
	Boys School - Boiler	0	0	0	0	21,760	16,949	4,811	0
	Boys School - Well	0	0	0	0	1,500	1,500	0	0
080-094	Wyoming Retirement Center	0	0	0	0	11,000	10,807	193	0
080-095	State Hospital - Bridge	19,350	19,330	0	20	0	0	0	0
	State Hospital - Boiler	28,134	28,099	0	35	0	0	0	0
	State Hospital - Elevator	12,342	12,342	0	0	0	0	0	0
	State Hospital - Drains	938	0	938	0	0	0	0	0
	State Hospital - Cables					21,350	19,285	2,065	0
	State Hospital - Roof - Karn					1,708	1,708	0	0
	State Hospital - Roof -Cafeteria					26,000	35	25,965	0

State of Wyoming
PERMANENT LAND INCOME FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (cont.)
For Fiscal Year Ended June 30, 1985

Agency-Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) To Fund Balance	FY 1985 Planned Expenditures	FY 1985 Expenditures	FY 1985 Encumbrances	FY 1985 Unencumbered Balance
080-096	Training School - Boiler-Roof	$ 10,000	$ 7,500	$ 2,500	$ 0	$ 0	$ 0	$ 0	$ 0
	Training School - Treatment Pond	22,760	16,289	6,471	0	0	0	0	0
080-097	Veterans Home - Energy Audit	1,722	0	1,722	0	0	0	0	0
	Veterans Home - Construction	29,959	14,346	15,613	0	0	0	0	0
080-099	Penitentiary - Engineering & Footings	73,297	63,216	10,081	0	0	0	0	0
	Penitentiary - Construction	2,499,930	243,817	2,256,113	0	0	0	0	0
	Penitentiary - Classrooms	4,561	0	4,561	0	0	0	0	0
	Penitentiary - Maintenance Lights	0	0	0	0	40,000	36,094	3,906	0
	Penitentiary - Old Pen					9,500	51	0	9,449
	Penitentiary - Security					40,000	33,750	6,250	0
	Penitentiary - Main Camps					87,953	86,101	1,852	0
	TOTAL	$ 2,768,507	$ 430,119	$ 2,337,338	$ 1,050	$ 46,360,936	$ 44,815,640	$ 59,534	$ 1,485,762

State Of Wyoming
PERMANENT LAND INCOME FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
004-005	Miner's Hospital Income Fund	$ 0	$ 75,248	$ 2,214,074	$ 399,784	$ 0	$ 0	$ 1,889,538
005-015	Common School Land Inc. Fd.	3,557,040	10,824,622	33,345,901	0	44,523,828	0	3,203,735
067-001	Agriculture College Land Income Fund	437,757	255,846	341,428	389,245	0	0	645,786
067-002	University Land Income Fund	545,723	57,671	1,107,816	1,029,975	0	0	681,235
080-001	Omnibus Land Income Fund	4,950,659	332,733	1,074,614	0	0	721,931	5,636,075
	TOTAL	$ 9,491,179	$ 11,546,120	$ 38,083,833	$ 1,819,004	$ 44,523,828	$ 721,931	$ 12,056,369

Schedule 55

State of Wyoming

PERMANENT LAND INCOME FUND
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$ 14,174,575
Add:		
Excess Revenue over Expenditures (Schedules 52 and 53)	$ 6,306,870	
Non-Expenditure Transfer.	-1,819,004	
Reserve for Encumbrance Prior Year Canceled (Schedule 53)	1,050	
Total Additions		$ 4,488.916
Less:		
Projects Allocated to Institutions by Board of Charities and Reform (Schedule 53; Column 7)		59,534
Fund Balance June 30, 1985		$ 18,603,957

State of Wyoming

PERMANENT LAND INCOME FUND

BALANCE SHEET

June 30, 1985

ASSETS:	
Cash with Treasurer[1]	$ 12,056,369
Non-Sufficient Funds Checks	772
Accrued Income Due from Permanent Land Fund[2]	8,507,678
Interest Received Due from Permanent Land Fund[2]	436,010
Total Assets	$ 21,000,829
LIABILITIES, RESERVES AND FUND BALANCE:	
Reserve for Encumbrances (Schedule 44; columns 3 and 7)	$ 2,396,872
Fund Balance June 30, 1985	18,603,957
Total Liabilities, Reserves and Fund Balance	$ 21,000,829

[1] See Note 1; page 151

[2] See Note 2; page 151

THE PERMANENT WYOMING MINERAL TRUST FUND

This fund came into existence in 1974 as an amendment to the Constitution of the State of Wyoming by adding to Article 15 a new Section 19.

The original legislation provided a one and one-half percent (1-1/2%) excise tax on coal, petroleum, natural gas, oil shale and such other minerals designated by the Legislature.

The 1977 Legislature added an additional one-half percent (1/2%) excise tax on uranium, trona, coal, petroleum, natural gas, oil shale or any other fossil fuel in the state. Also, the same Legislature levied an additional one-half percent (1/2%) on coal.

The 1981 Legislature levied an additional two percent (2%) severance tax on oil and gas. Of this tax, 1/12 or .0833 is to be deposited in the Permanent Wyoming Mineral Trust Fund.

The Permanent Wyoming Mineral Trust Fund began the fiscal year with a cash and investment balance of $590,363,518. Revenue deposited into the Fund this year was $199,275,651, while disbursements from the Fund were $67,503,146. The entire amount disbursed reflects interest income the fund made during the year, and was transferred into the General Fund. The cash and investment balance at the close of fiscal year 1985 was $722,136,023. A history of the fund since 1975 is shown on Schedule 61, page 141.

Schedule 57

State of Wyoming
PERMANENT WYOMING MINERAL TRUST FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
13001	Severance Tax - Coal	$ 0	$ 29,871,054	$ 29,871,054	NA%
13003	Severance Tax - Trona	0	1,795,947	1,795,947	NA
13004	Severance Tax - Uranium	0	676,275	676,275	NA
13005	Severance Tax - Stripper Oil	0	4,587,782	4,587,782	NA
13008	Severance Tax - Oil	0	62,578,587	62,578,587	NA
13009	Severance Tax - Gas	0	31,927,305	31,927,305	NA
40000	Use of Property and Money	0	64,316,636	64,316,636	NA
	Total Revenue	$ 0	$195,753,586	$195,753,586	NA%

State Of Wyoming
PERMANENT WYOMING MINERAL TRUST FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
004-100	Permanent Wyoming Mineral Trust Fund	$ 590,363,518	$ 179,086,422	$ 20,189,229	$ 67,503,146	$ 0	$ 0	$ 722,136,023
	TOTAL	$ 590,363,518	$ 179,086,422	$ 20,189,229	$ 67,503,146	$ 0	$ 0	$ 722,136,023

State of Wyoming

PERMANENT WYOMING MINERAL TRUST FUND
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$599,481,595
Add:		
Excess (Deficiency) of Revenue over Expenditures (Schedule 57)	$195,753,586	
Non-Expenditure Transfers	- 67,503,146	
Due to General Fund 1984-collected	409,173	
Accrued Interest Purchased - 1984	-23,641	
Total Additions		$128,635,972
Less:		
Due to General Fund 1985		721,087
Fund Balance June 30, 1985		$727,396,480

Schedule 60

State of Wyoming
PERMANENT WYOMING MINERAL TRUST FUND
BALANCE SHEET
June 30, 1985

ASSETS:		
Cash with Treasurer [1]	$150,947,691	
Investment (at cost or amortized)[2]	571,188,332	
Total Cash and Investments (Schedule 58)		$722,136,023
Accrued Interest[3]		5,978,607
Accounts Receivable		2,937
Total Assets		$728,117,567
LIABILITIES, RESERVES AND FUND BALANCE:		
Due to General Fund		$ 721,087
Fund Balance June 30, 1985		727,396,480
Total Liabilities, Reserves and Fund Balance		$728,117,567

[1] See Note 1; Page 151

[2] See Note 2; Page 151

[3] See Note 3; Page 151

Schedule 61

State of Wyoming
PERMANENT WYOMING MINERAL TRUST FUND
HISTORY OF REVENUE TO TRUST FUND
Fiscal Year 1975 through Fiscal Year 1985

	FY 1975 2%	FY 1976 2%	FY 1977 2%	FY 1978 2%	FY 1979 2%	FY 1980 2%
Fund Balance Beginning FY	$ 0	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628	$115,050,215
ADD:						
Income - Severance Taxes:						
13001 Coal	547,615	1,413,170	2,493,126	4,120,355	7,940,144	10,224,515
13003 Trona	341,900	670,759	885,575	1,232,085	1,573,203	1,595,878
13004 Uranium	0	0	0	130,594	2,030,827	1,463,931
13005 Stripper Oil	577,118	670,560	983,580	1,097,811	1,283,612	1,402,424
13008 Oil	6,851,879	15,734,064	16,727,361	17,492,267	19,163,255	20,686,902
13009 Gas	752,022	1,302,203	1,755,408	2,733,177	4,546,546	5,307,138
30000 Fines, Forfeitures	0	0	0	0	0	0
TOTAL PERMANENT INCREASE TO FUND	$ 9,070,534	$ 19,790,756	$ 22,845,050	$ 26,806,289	$ 36,537,587	$ 40,680,788
ADD:						
Interest Income Received:						
44011 Pool Interest	$ 361,804	$ 342,153	$ 1,387,002	$ 328,677	$ 108,882	$ 1,206,604
44000 Interest Investments	0	0	1,242,992	3,154,512	6,607,500	10,785,514
TOTAL INTEREST INVESTMENTS	$ 361,804	$ 342,153	$ 2,629,994	$ 3,483,189	$ 6,716,382	$ 11,992,118
LESS:						
Net Amortization Premium & Discount	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Interest Investment to General Fund	0	703,957	2,629,995	3,483,189	6,716,382	11,992,118
Interest Due to General Fun	0	0	0	0	0	0
Accrued Interest Purchased	0	0	0	0	0	0
TOTAL DEDUCTIONS	$ 0	$ 703,957	$ 2,629,995	$ 3,483,189	$ 6,716,382	$ 11,992,118
ADD:						
Accrued Interest Adjustment	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Accounts Receivable Adjustment	0	0	0	0	0	0
FUND BALANCE END FY	$ 9,432,338	$ 8,861,290	$ 51,706,339	$ 78,512,628	$115,050,215	$155,731,003
ANNUAL % OF INCREASE		206%	79%	52%	46%	35%

State of Wyoming
PERMANENT WYOMING MINERAL TRUST FUND
HISTORY OF REVENUE TO TRUST FUND
Fiscal Year 1975 through Fiscal Year 1985 (continued)

	FY 1981 2%	FY 1982 2%	FY 1983 2%	FY 1984 2%	FY 1985 2%	Total Fund Through FY 1985
Fund Balance Beginning FY	$155,731,003	$214,627,512	$343,957,088	$472,187,013	$599,481,595	$ 0
ADD:						
Income - Severance Taxes:						
13001 Coal	$ 14,264,455	$ 25,185,980	$ 27,610,769	$ 28,841,123	$ 29,871,054	$152,512,306
13003 Trona	2,177,817	2,865,366	2,512,616	2,288,177	1,795,947	17,939,323
13004 Uranium	1,332,586	1,551,623	999,638	1,014,119	676,275	9,199,593
13005 Stripper Oil	2,568,585	5,214,540	3,996,651	4,107,716	4,587,782	26,490,379
13008 Oil	23,022,303	72,523,497	65,663,857	60,246,020	62,578,587	380,689,992
13009 Gas	9,232,163	21,201,671	26,273,172	29,555,476	31,927,305	134,586,281
30000 Fines, Forfeitures	0	14,426	-14,426	45,367	0	45,367
TOTAL PERMANENT INCREASE TO FUND	$ 52,597,909	$128,557,103	$127,042,277	$126,097,998	$131,436,950	$721,463,241
ADD:						
Interest Income Received:						
44011 Pool Interest	$ 2,200,019	$ 3,975,855	$ 13,254,723	$ 7,984,333	$ 15,371,544	$ 46,521,596
44000 Interest Investments	16,091,045	22,918,573	35,469,751	48,186,188	48,945,092	193,400,167
TOTAL INTEREST INVESTMENTS	$ 18,291,064	$ 26,894,428	$ 48,723,474	$ 56,170,521	$ 64,316,636	$239,921,763
LESS:						
Net Amortization Premium & Discount	$ 117,811[1]	$ 0	$ 0	$ 0	$ 0	$ 117,811[1]
Interest Investment to General Fund	18,291,064	26,121,955	45,662,283	56,461,948	67,503,146	239,566,037
Interest Due to General Fund	0	0	1,911,756	-1,502,583	311,914	721,087
Accrued Interest Purchased	0	0	-38,213	14,572	23,641	0
TOTAL DEDUCTIONS	$ 18,408,875	$ 26,121,955	$ 47,535,826	$ 54,973,937	$ 67,838,701	$240,404,935
ADD:						
Accrued Interest Adjustment	$ 6,415,998[1]	$ 0	0	$ 0	$ 0	$ 6,415,998[1]
Accounts Receivable Adjustment	413[1]	0	0	0	0	413
FUND BALANCE END FY	$214,627,512	$343,957,088	$472,187,013	$599,481,595	$727,396,480	$727,396,480
ANNUAL 1% OF INCREASE	38%	60%[2]	37%	27%	21%	

[1] Calculation necessary to show adjustments from cash to Accrual Investment Accounting FY 1981.

[2] Severance Tax Statute was revised to collect taxes on current year production on quarterly basis instead of annually on preceding year production. Production was increased over two year period, however, only second annul production was taxed. We are unable to determine the dollar amount of this change, but the increase in taxes in FY 1982 will not be consistent with FY 1981 or FY 1983.

THE ENTERPRISE FUND

The Enterprise Fund was created to finance and account for the acquisition of commodities, and for operation and maintenance of programs which are entirely self-supporting from charges to the general public or institutional clients. Profits from liquor sales are transferred to the General Fund after provisions are made for increased inventories and servicing facilities.

During fiscal year 1985, disbursements from the fund were $32,517,611, while revenue deposited into the fund was $33,580,382. The cash balance at the end of the year was $3,216,889.

Schedule 62

State of Wyoming
ENTERPRISE FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1985

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
12015	Sales Tax	$ 0	$ 50	$ 50	NA%
44011	Interest - Pool Funds	0	10,902	10,902	NA
50000	Charge for Sales and Services	5,248	578,736	573,488	NA
60000	Revenue from Other Sources	0	921,702	921,702	NA
95011	Liquor Commission Collection	38,455,233	33,010,628	-5,444,605	86
90000	Non-Revenue Receipts	0	-941,636	-941,636	NA
	TOTAL REVENUE	$ 38,460,481	$ 33,580,382	$- 4,880,099	87%

Account No.	Account Name				
050-001	Liquor Commission Administration	$ 955,233	$ 900,000	$ -55,233	94%
050-002	Liquor Sales and Purchases	37,500,000	32,069,145	-5,430,855	86
088-088	Women's Center Canteen Fund	0	18,843	18,843	NA
089-089	Wyoming Honor Farm	0	42,276	42,276	NA
091-091	Girls' School Canteen Fund	0	8,218	8,218	NA
093-093	Industrial Institute Canteen Fund	0	26,008	26,008	NA
095-095	State Hospital Canteen Fund	0	173,460	173,460	NA
096-096	State Training School Canteen Fund	1,743	48,290	46,547	NA
097-097	Veterans' Home of Wyoming	3,505	15,855	12,350	NA
099-099	Penitentiary Canteen Fund	0	278,287	278,287	NA
	TOTAL REVENUE	$ 38,460,481	$ 33,580,382	$ -4,880,099	87%

State Of Wyoming
ENTERPRISE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1985

AGENCY ACCOUNT NO.	ACCOUNT NAME	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 7/1/84	RECEIPT BY CASH	RECEIPT BY TRANSFER	NON EXPENDITURE TRANSFER	DISBURSEMENT BY WARRANT	DISBURSEMENT BY TRANSFER	ACCOUNT CASH & INVESTMENTS AT COST OR AMORTIZED 6/30/85
050-001	Liquor Commission Administration	$ 12,647	$ 0	$ 900,000	$ 0	$ 783,197	$ 102,720	$ 26,730
050-002	Liquor Sales and Purchases	2,026,056	32,069,119	26	4,908,271	26,126,562	0	3,060,368
088-088	Women's Center Canteen Fund	0	11,694	7,149	0	12,129	0	6,714
089-089	Wyoming Honor Farm	1,200	42,047	229	0	43,410	0	66
091-091	Girls' School Canteen Fund	4,835	7,755	463	0	8,447	0	4,606
093-093	Industrial Institute Canteen Fund	3,907	25,598	410	0	25,328	0	4,587
095-095	State Hospital Canteen Fund	48,530	170,011	3,449	49,611	129,898	0	42,481
096-096	Training School Canteen Fund	39,147	44,455	3,835	0	47,527	0	39,910
097-097	Veterans' Home Of Wyoming	8,648	15,006	850	0	14,112	0	10,392
099-099	Penitentiary Canteen Fund	9,148	276,472	1,814	0	266,190	209	21,035
	TOTAL	$ 2,154,118	$ 32,662,157	$ 918,225	$ 4,957,882	$ 27,456,800	$ 102,929	$ 3,216,889

Schedule 64

State of Wyoming
ENTERPRISE FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1985

Fund Balance July 1, 1984		$ 2,154,979
Add:		
Excess Revenue over Expenditures	$ 6,020,653	
Non-Expenditure Transfers	-4,957,882[1]	
Non-Sufficient Fund Checks Increase	1,980	
Total Additions		1,064,751
Fund Balance June 30, 1985		$ 3,219,630

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[1] Includes:

Profit and Liquor Taxes transmitted to General Fund	$ 4,008,271
Administrative Expense Liquor Commission	900,000
Canteen Funds transmitted to General Fund by State Hospital	49,611

Schedule 65

State of Wyoming
ENTERPRISE FUND
BALANCE SHEET
For Fiscal Year Ended June 30, 1985

ASSETS:	
Cash	$ 3,216,890
Petty Cash	975
Non-Sufficient Funds Checks	2,840
Total Assets	$ 3,220,705
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Treasurer	$ 975
Fund Balance June 30, 1985	3,219,730
Total Liabilities, Reserves and Fund Balance	$ 3,220,705

State of Wyoming

STATEMENT OF OUTSTANDING BONDS

June 30, 1985

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Secured By Lien on
University of Wyoming Special Purpose Revenue Bond, Second Lien Series 1978	6/1/1978	6/1/1988 Prior Optional After 6/1/83	5.50% to 6.70%	$ 7,365,000	$ 7,365,000	$ 0	$ 7,365,000	*Ch. 9, S.L. 1978
University of Wyoming Facilities Refunding Revenue Bonds, Series A 1984	5/30/1984	6/1/1992 6/1/1997	9.00% to 10.00%	21,130,000	21,130,000	0	21,130,000	*Sections 21-17-437 Wyoming Statutes Annotated, 1977
University of Wyoming Facilities Revenue Bonds, Series B 1984	7/15/1984	6/1/1985 6/1/1992	7.00% to 9.20%	11,500,000	11,500,000	525,000	10,975,000	*Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes Annotated 1977 (Republished Edition)
University Subtotal - Non-Refunded Bond Series				$ 39,995,000	$ 39,995,000	$ 525,000	$ 39,470,000	

Series 1978 and A 1984 and B 1984 Secured by: **Dormitories, apartments & other housing facilities; cafeterias, dining halls & other food service facilities; Student union, other student activities facilities; Stores; Sales & Service Fund; University Permanent Land Fund; Government Royalty Fund.

State of Wyoming

STATEMENT OF OUTSTANDING BONDS

June 30, 1985

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Secured By Lien on
University of Wyoming Dormitory and Dining Revenue Bonds, Series 1965	6/1/1965	6/1/1969 6/1/2008	3.70% to 4.50%	$ 9,600,000	$ 9,600,000	$ 3,245,000	$ 6,355,000	*Ch. 81, S.L. 1965
University of Wyoming Refunding and Improvement Revenue Bonds Series 1967	6/1/1967	6/1/1967 6/1/2000	3.75% to 5.75%	24,795,000	24,795,000	8,850,000	15,945,000	*Ch. 206 & 225, S.L. 1967
Facilities Improvement Revenue Bonds, Series 2/1/71	2/1/1971	6/1/1972 6/1/1986	4.50% to 5.00%	1,000,000	1,000,000	890,000	110,000	*Ch. 135, S.L. 1969
Facilities Improvement Revenue Bonds, Series 10/1/71	10/1/1971	6/1/1973 6/1/1989	4.25% to 5.00%	2,500,000	2,500,000	1,620,000	880,000	*Ch. 37 & 63, S.L. 1971
University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74	1/15/1974	6/1/1974 6/1/2000	5.40%	35,260,000	35,260,000	2,640,000	32,620,000	*Ch. 206, S.L. 1967
University of Wyoming Facilities Improvement Revenue Bonds, Series 6/1/75A	6/1/1975	12/1/1976 12/1/1995	6.00% to 8.00%	3,230,000	3,230,000	965,000	2,265,000	*Ch. 182, S.L. 1975

**The above Bonds were refunded in January 1974 and June 1984, and are now secured by Government Securities held in escrow.

	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding
University Subtotal - Refunded Bond Series	$ 76,385,000	$ 76,385,000	$18,210,000	$ 58,175,000
UNIVERSITY TOTALS	**$116,380,000**	**$116,380,000**	**$18,735,000**	**$ 97,645,000**

State of Wyoming

STATEMENT OF OUTSTANDING BONDS

June 30, 1985

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Secured By Lien on
Wyoming State Office Building Bonds	5/1/1972	5/1/1974 5/1/1988	4.5000%	$ 5,400,000	$ 4,750,000	$ 3,600,000	$ 1,150,000	*Ch. 249, Sec. 3, S.L. 1971
Wyoming Capital Facilities Bonds, Series A [1] [2]	8/1/1977	1/1/1978	N.I.C. 4.925%	100,000.000	27,645,000	18,875,000	8,770,000	**Rental Income and Excise Tax Revenue
Mineral Royalties Revenue Refunding Bonds (Community College Projects) Series August 1, 1983 [3]	8/1/1983	1/15/1984 1/15/1990	N.I.C. 7.3400%	30,000,000	15,000,000	2,915,000	12,085,000	*Wyoming Statute 9-7-903 as amended **Pledge of 3/7th of 10 percent of the state from the U.S. pursuant to Section of the Mineral Land Leasing Act codified as 30 U.S.C.A. & 191.
State Sub-total Non-refunded Bond Series				$135,400,000	$ 47,395,000	$25,390,000	$ 22,005,000	
Mineral Royalties Revenue Bonds (Community Colleges Projects) Series December 1, 1981	12/1/1981	3/1/1984 3/1/1990	N.I.C. 11.6316%	$ 30,000,000	$ 15,000,000	$ 3,270,000	$ 11,730,000	*Wyoming Statute 9-7-903 as amended
State Sub-Total Refunded Bond Series				30,000,000	15,000,000	3,270,000	11,730,000	
State Totals				$165,400,000	$ 62,395,000	$28,660,000	$ 33,735,000	
Total All Non-Refunded Bond Series				$175,395,000	87,390,000	25,915,000	61,475,000	
Total All Refunded Bond Series				$106,385,000	91,385,000	21,480,000	69,905,000	
TOTAL ALL BONDED DEBT				$281,780,000	$178,775,000	$47,395,000	$131,380,000	

[3] The above bonds were refunded in August, 1983 and are now secured by Government Securities held in escrow.

[1] Chapter 159, S.L., 1979, 39-6-306(b) (i) and (ii), (c) and (d) repealed

[2] Funded with Escrow Account, Chapter 48, S.L. 1978

State of Wyoming

NOTES TO FINANCIAL STATEMENTS

June 30, 1985

Note 1: Cash with Treasurer:

The amount on deposit with the Treasurer, less investments purchased for the specific account. Any cash balance on deposit with the Treasurer is invested in Pooled Interest and receives interest twice yearly distributed from Pooled Interest.

Note 2: Investments:

During the 1981 fiscal year, accrual accounting for investments was implemented. All funds and accounts with investments purchased by the Treasurer for the use of the account are reported for those accounts and funds. Investments are recorded at par with premium and discount booked. Premium and discount are amortized monthly. The investments are reported at cost or amortized value of investments.

Note 3: Accrued Revenue:

"Statement of Revenue - Estimated and Actual," "Balance Sheet," and "Analysis of Change in Fund Balance" is prepared on the accrual basis. These financial statements are not comparable to those issued in years prior to 1981 fiscal year due to these revisions. "Statement of Receipts and Disbursements" is prepared on cash basis and is comparable to those issued in prior years.